



**AGENDA
VILLAGE BOARD MEETING
4128 HUBERTUS ROAD
HUBERTUS, WI 53033
SEPTEMBER 17, 2020
7:00 P.M.**

1. Call to Order/ Roll Call
2. Verification of Compliance with Open Meeting Law
3. Pledge of Allegiance
4. PRESENTATION
 - a. 2019 Financial Audit – Ms. Krisztina Dommer, Kerber Rose
5. PUBLIC COMMENTS (Public comments are an opportunity for citizens to voice concerns to the Board regarding reports and discussion/action items on the agenda, only. Public comments are not a public hearing and are typically a one-way conversation from a citizen to the Board. Individual comments shall not exceed 3 minutes, with a total time limit of approximately 20 minutes. Unless part of a Public Hearing, handouts will not be accepted by the Village. Comments beyond 20 minutes will be moved to the end of the meeting at the discretion of the President.)
6. CONSENT AGENDA
 - a. Vouchers for Payment
 - b. Treasurer's Report
 - c. Applications for New Operator's Licenses
 - d. Notice of Disallowance for Insurance Claims – Statewide Services, Inc.
 - e. 2020-2021 Recycling Consolidation Grant with Town of Polk
7. DISCUSSION/ACTION ITEMS
 - a. Discussion/Action regarding a Two-Lot Certified Survey Map (CSM) for property located at 4908 Plat Road (Tax Key: V10_122100Z) and 601 Plat Road (V10_1219) – *Monches Properties LLC., Petitioner*
 - b. Discussion/Action regarding an extraterritorial plat review for property located at W244N8883 Cordel Lane (Tax Key: LSBT_0156018) – *Kathleen T. Savorias, Petitioner*
 - c. Discussion/Action regarding a One-Lot Certified Survey Map (CSM) for property located at 2938 Maple Terrace (Tax Key: V10_0372004 and V10_0372005) – *Larry J Schreiner, Gail M Schreiner, Petitioners*
 - d. Discussion/Action regarding a Three-Lot CSM and One Outlot for Zion United Methodist Church located at 3402 Willow Creek Road (Tax Key: V10_0990 and V10_099100M) – *Board of Trustees of Emmanuel Community United Methodist Church of Menomonee Falls, Petitioners*
8. PUBLIC COMMENTS (...Continued)
9. CLOSED SESSION
 - a. Discussion/Action to enter into Closed Session pursuant to Section 19.85(1)(c) of the Wis Stats., considering employment, promotion, compensation or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility. – *Jim Healy, Village Administrator*
10. RECONVENE IN OPEN SESSION
 - a. Discussion/Action regarding matters addressed in Closed Session outlined above

11. ADJOURNMENT

Additional explanation of items on the agenda (Communication Forms) can be found on the village's website at www.richfieldwi.gov. Notification of this meeting has been posted in accordance with the Open Meeting Laws of the State of Wisconsin. It is possible that members of and possibly a quorum of members of other governmental bodies of the municipality may be in attendance at the above stated meeting to gather information; no action will be taken by any governmental body at the above stated meeting other than the governmental body specifically referred to above in this notice. Requests from persons with disabilities who need assistance to participate in this meeting or hearing should be made to the Village Clerk's office at 628-2260 or www.richfieldwi.gov with as much advanced notice as possible.

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VILLAGE OF RICHFIELD

Annual Financial Report

December 31, 2019

VILLAGE OF RICHFIELD

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INDEPENDENT AUDITORS' REPORT

INDEPENDENT AUDITORS' REPORT

To the Village Board
Village of Richfield
Hubertus, Wisconsin

We have audited the accompanying financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of the Village of Richfield (Village), as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the major fund, and the aggregate remaining fund information of the Village of Richfield, as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Village Board
Village of Richfield

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis, schedules of proportionate share of the net pension liability (asset) and employer contributions - Wisconsin Retirement System and budgetary comparison information for the general fund be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Richfield's basic financial statements. The supplementary information as identified in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The combining balance sheet – nonmajor governmental funds and combining statement of revenues, expenditures and changes in fund balances (deficits) – nonmajor governmental funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet – nonmajor governmental funds and combining statement of revenues, expenditures and changes in fund balances (deficits) – nonmajor governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The schedule of detailed budgetary comparison – general fund has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or, provide any assurance on it.

KerberRose SC
Certified Public Accountants
_____, 2020

BASIC FINANCIAL STATEMENTS

MANAGEMENT'S DISCUSSION AND ANALYSIS

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

As management of the Village of Richfield (Village) we offer readers of the Village's basic financial statements this narrative overview and analysis of the financial activities of the Village for the fiscal year ended December 31, 2019.

Financial Highlights

- The assets and deferred outflows of resources of the Village exceeded its liabilities and deferred inflows of resources as of December 31, 2019, by \$20,687,858 (*net position*). Of this amount, \$2,698,782 may be used to meet the government's ongoing obligations to citizens and creditors (*unrestricted net position*). The total net position includes all infrastructure of the governmental activities installed from 1980 to present.
- The Village's total net position increased by a net amount of \$1,658,466 with a \$1,612,449 increase in net investment in capital assets.
- As of December 31, 2019, the Village's governmental funds reported combined ending fund balances of \$2,750,360 an increase of \$135,276 in comparison with the prior year.
- For the year ended December 31, 2019 the fund balance for the general fund increased \$118,697 in comparison with the prior year.
- The Village's total general obligation debt decreased by \$108,143.

Overview of the Basic Financial Statements

This discussion and analysis is intended to serve as an introduction to the Village's basic financial statements. These basic financial statements are comprised of 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements. In addition, other supplementary information to the basic financial statements is provided.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Village's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected special assessments and earned but unused vacation and sick leave). This method of accounting is known as the accrual basis of accounting and is different from the modified accrual basis of accounting used in the Village's fund financial statements. The intent of the government-wide financial statements is to give the reader a long-term view of the Village's financial condition.

Both of the government-wide financial statements distinguish functions of the Village that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Village include general government, public safety, public works, culture and recreation, and conservation and development. The Village has no business-type activities.

The government-wide financial statements can be found on pages 9 - 10 of this report.

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into two categories: governmental funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains seven individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, which is considered to be a major fund. Data for the remaining governmental funds are presented under the non-major funds column. Fund data for the non-major governmental funds are provided later in this report.

The basic governmental fund financial statements can be found on pages 11 - 14 of this report.

Fiduciary Funds (Not included in government-wide statements)

Custodial funds are used to account for assets held by the Village as an agent for individuals, private organizations, and/or other governmental units.

The fiduciary fund financial statements can be found on pages 15 - 16 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 17 - 35 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Village's budget and pension liability (asset) information. The Village adopts an annual appropriation budget for its general fund. This required supplementary information can be found immediately following the notes to the financial statements on pages 36 – 38.

This report also contains *supplementary information*. This includes detailed budget to actual information for the general fund and combining statements for the non-major governmental funds. The supplementary information can be found on pages 39 – 44.

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Government-Wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. For the Village, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$20,687,858 at the close of 2019.

	Governmental Activities	
	2019	2018
Current Assets	\$ 7,207,594	\$ 7,088,804
Noncurrent Assets	18,653,575	17,273,132
Total Assets	<u>25,861,169</u>	<u>24,361,936</u>
Deferred Outflows of Resources	<u>396,338</u>	<u>357,612</u>
Current Liabilities	1,103,579	1,131,577
Long-Term Liabilities	837,080	783,422
Total Liabilities	<u>1,940,659</u>	<u>1,914,999</u>
Deferred Inflows of Resources	<u>3,628,990</u>	<u>3,775,157</u>
Net Position		
Net Investment in Capital Assets	17,942,314	16,329,865
Restricted for Pension Benefits	46,762	101,922
Unrestricted	<u>2,698,782</u>	<u>2,597,605</u>
Total Net Position	<u>\$ 20,687,858</u>	<u>\$ 19,029,392</u>

The largest portion of the Village's net position (approximately 86 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure); less any related debt used to acquire those assets that is still outstanding. The Village uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of net position, \$46,762 is restricted for future pension benefits.

The remaining balance of unrestricted net position \$2,698,782 may be used to meet the Village's ongoing obligations to its citizens and creditors.

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Government-Wide Financial Analysis (Continued)

	Governmental Activities	
	2019	2018
Program Revenues		
Charges for Services	\$ 707,781	\$ 636,213
Operating Grants and Contributions	440,803	435,986
Capital Grants and Contributions	356,316	80,590
General Revenues		
Taxes	3,384,100	2,599,085
Intergovernmental Revenues not Restricted to Specific Programs	160,916	148,701
Other	201,451	201,883
Total Revenues	5,251,367	4,102,458
Expenses		
General Government	820,191	792,240
Public Safety	1,019,673	1,039,837
Public Works	1,365,978	1,249,535
Culture and Recreation	222,181	325,947
Conservation and Development	139,147	110,722
Interest on Debt	25,731	64,421
Total Expenses	3,592,901	3,582,702
Change in Net Position	1,658,466	519,756
Net Position – Beginning of the Year	19,029,392	18,509,636
Net Position – End of the Year	\$ 20,687,858	\$ 19,029,392

Key elements of this increase are as follows:

Revenues increased by \$865,161 in 2019 as compared to 2018. This increase is largely due to the increase in tax revenues of \$785,015 due to new construction in the Village and an increase in charges for services for building related revenues such as permits and reimbursements from developers.

Expenses increased by \$10,202 in 2019 as compared to 2018. General government expenses increased due to increased attorney expenses and an increase in pension expenses. Public works increased due to an increase in snow removal costs. Culture and recreation decreased due to decreased expenses related to park maintenance in 2019. There was a decrease in interest expense on long-term debt. Prudent measures were taken by staff in order to stay within their budget constraints.

Financial Analysis of the Government's Funds

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Governmental Funds

The focus of the Village's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

As of December 31, 2019, the Village's governmental funds reported combined ending fund balances of \$2,750,360, an increase of \$135,276 in comparison with the prior year. Of this amount, \$441,233 is nonspendable related to a long-term advance to the park fund and delinquent personal property taxes; \$1,714,126 is assigned and the remaining balance of \$595,001 is unassigned.

The *general fund* is the chief operating fund of the Village. As of December 31, 2019, the total fund balance of the general fund was \$2,531,566 of which \$441,233 is nonspendable; \$1,137,929 is assigned for capital improvements and street maintenance and the remaining balance of \$952,404 is unassigned.

General Fund Budgetary Highlights

During the year, actual revenues were more than budgeted revenues by \$523,533. The increase is due to an increase in building permit fees, an increase in public charges for services for an increase in cable franchise fees and an increase in engineering fee reimbursements. There was also an increase in interest income in the current year as well as an increase in miscellaneous revenues for a donation from the fire district for an additional principal payment on the building debt issue. Actual expenditures were less than budgeted by \$319,034. Capital outlay was less than the budget by \$175,360 as a result of road projects coming in under the estimated amounts. Debt service principal was more than budgeted by \$61,196 due to additional principal payments on the 2016 State Trust Fund Loan in the current year. Public works was less than budgeted by \$238,537 due to highways and roads maintenance being less than anticipated in the current year.

Capital Assets

The Village's investment in capital assets as of December 31, 2019, is \$18,653,575 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, machinery and equipment, vehicles and public domain infrastructure (highways and roads).

Capital assets increased by \$1,504,305 net of depreciation in 2019.

	<u>2019</u>	<u>2018</u>
Land	\$ 1,599,552	\$ 1,599,552
Buildings and Improvements	5,480,538	5,480,538
Improvements Other than		
Buildings and Improvements	642,594	642,594
Machinery and Equipment	2,289,041	2,201,900
Infrastructure	14,885,601	12,948,566
Construction in Progress	20,329	20,329
Total Capital Assets	<u>24,917,655</u>	<u>22,893,479</u>
Less Accumulated Depreciation	<u>6,264,080</u>	<u>5,744,209</u>
Capital Assets Net of Depreciation	<u>\$ 18,653,575</u>	<u>\$ 17,149,270</u>

For further details on capital asset activity, refer to Note 9 of the notes to financial statements.

VILLAGE OF RICHFIELD
Management's Discussion and Analysis
For the Year Ended December 31, 2019

Long-Term Debt

At the end of the current fiscal year, the Village has total debt outstanding of \$711,261. The full amount comprises debt backed by the full faith and credit of the Village.

	Governmental Activities	
	2019	2018
General Obligation Debt:		
State Trust Funds	<u>\$ 711,261</u>	<u>\$ 819,404</u>

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total equalized valuation. The current debt limitation for the Village is \$90,874,254.

Economic Factors and Next Year's Budgets and Rates

- The Village of Richfield is largely residential. The Village is not yet fully built out and if the economy remains stable the Village is expecting to see a positive continued increase in new homes for the next several years. New homes means two things; new residents and new revenues. Those revenues will continue to be used in the most fiscally responsible manner to provide stable level of services to each property owner in the Village of Richfield.

These factors were considered in preparing the Village's budget for the 2020 fiscal year.

Requests for Information

This financial report is designed to provide a general overview of the Village's finances for all those with an interest in the Village's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Village Deputy Treasurer, 4128 Hubertus Road, Hubertus, WI.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Village of Richfield, Wisconsin (Village) is presented to assist in understanding the Village's financial statements. The financial statements and notes are representations of the Village's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform with accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

This report includes all of the funds of the Village of Richfield. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The Village has not identified any component units that are required to be included in the financial statements.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues included 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments and impact fees. Taxes and other items not included as program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, deferred inflows of resources, fund equity (deficit), revenues, and expenditures.

VILLAGE OF RICHFIELD

Statement of Net Position

As of December 31, 2019

	Governmental Activities
ASSETS	
Current Assets	
Cash and Investments	\$ 3,312,527
Restricted Cash and Investments	2,441,362
Receivables:	
Taxes	1,401,823
Special Assessments	11,670
Delinquent Personal Property Taxes	3,443
Accounts Receivable	36,769
Total Current Assets	7,207,594
Noncurrent Assets	
Land	1,599,552
Construction in Progress	20,329
Buildings and Improvements	6,123,132
Machinery and Equipment	2,289,041
Infrastructure	14,885,601
Less: Accumulated Depreciation	(6,264,080)
Total Noncurrent Assets	18,653,575
TOTAL ASSETS	25,861,169
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Outflows of Resources Related to Pension	396,338
LIABILITIES	
Current Liabilities	
Current Portion Long-Term Obligations	63,991
Accounts Payable	132,965
Accrued Liabilities	40,121
Accrued Interest	19,900
Deposits	846,602
Total Current Liabilities	1,103,579
Non-Current Liabilities	
Noncurrent Portion of Long-Term Obligations	837,080
TOTAL LIABILITIES	1,940,659
DEFERRED INFLOWS OF RESOURCES	
Taxes Levied for Subsequent Period	3,425,875
Deferred Inflows of Resources Related to Pension	203,115
Total Deferred Inflows of Resources	3,628,990
NET POSITION	
Net Investment in Capital Assets	17,942,314
Restricted for Pension Benefits	46,762
Unrestricted	2,698,782
TOTAL NET POSITION	\$ 20,687,858

See Accompanying Notes

VILLAGE OF RICHFIELD
Statement of Activities
For the Year Ended December 31, 2019

	Program Revenues				Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
GOVERNMENTAL ACTIVITIES					
General Government	\$ 820,191	\$ 33,773	\$ -	\$ -	\$ (786,418)
Public Safety	1,019,673	584,921	77,623	48,052	(309,077)
Public Works	1,365,978	63,126	350,227	289,684	(662,941)
Culture and Recreation	222,181	8,274	-	18,580	(195,327)
Conservation and Development	139,147	17,687	12,953	-	(108,507)
Interest on Debt	25,731	-	-	-	(25,731)
TOTAL	<u>\$ 3,592,901</u>	<u>\$ 707,781</u>	<u>\$ 440,803</u>	<u>\$ 356,316</u>	<u>(2,088,001)</u>
GENERAL REVENUES					
Taxes:					
Property Taxes, Levied for General Purposes					3,376,564
Property Taxes, Levied for Special Revenue Funds					7,536
Intergovernmental Revenues not Restricted to Specific Programs					160,916
Investment Income					98,345
Miscellaneous					103,106
Total General Revenues					<u>3,746,467</u>
CHANGE IN NET POSITION					1,658,466
NET POSITION - BEGINNING					<u>19,029,392</u>
NET POSITION - ENDING					<u>\$ 20,687,858</u>

See Accompanying Notes

VILLAGE OF RICHFIELD

Balance Sheet

Governmental Funds

As of December 31, 2019

	General	Non-Major Governmental Funds	Total
ASSETS			
Cash and Investments	\$ 2,654,843	\$ 657,683	\$ 3,312,527
Restricted Cash and Investments	2,441,362	-	2,441,362
Receivables:			
Taxes	1,401,823	-	1,401,823
Special Assessments	11,670	-	11,670
Delinquent Personal Property Taxes	3,443	-	3,443
Accounts	36,769	-	36,769
Due from Other Funds	761	290	1,051
Advance to Other Fund	437,790	-	437,790
TOTAL ASSETS	\$ 6,988,461	\$ 657,973	\$ 7,646,435
LIABILITIES			
Accounts Payable	\$ 132,337	\$ 628	\$ 132,965
Accrued Liabilities	40,121	-	40,121
Deposits	846,602	-	846,602
Due to Other Funds	290	761	1,051
Advance from Other Fund	-	437,790	437,790
Total Liabilities	1,019,350	439,179	1,458,529
DEFERRED INFLOWS OF RESOURCES			
Taxes Levied for Subsequent Period	3,425,875	-	3,425,875
Unavailable - Special Assessments	11,670	-	11,670
Total Deferred Inflows of Resources	3,437,545	-	3,437,545
FUND BALANCES			
Nonspendable			
Advance to Other Fund	437,790	-	437,790
Delinquent Personal Property Taxes	3,443	-	3,443
Assigned	1,137,929	576,197	1,714,126
Unassigned (Deficit)	952,404	(357,403)	595,001
Total Fund Balances	2,531,566	218,794	2,750,360
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 6,988,461	\$ 657,973	\$ 7,646,434

See Accompanying Notes

VILLAGE OF RICHFIELD

Reconciliation of the Balance Sheet - Governmental Fund to the Statement of Net Position
As of December 31, 2019

Total Fund Balance - Governmental Fund		\$	2,750,360
<i>Total net position reported for governmental activities in the statement of net position is different from the amount reported above as total governmental fund balance because:</i>			
Capital assets used in governmental funds are not financial resources and therefore are not reported in the funds.			18,653,575
The net pension liability is not payable in the current period therefore it is not reported in the fund statements			(146,461)
The Village's proportionate share of the Wisconsin Retirement System is not an available financial resource or use; therefore, it is not reported in the fund financial statements.			
Deferred Outflows Related to Pension	396,338		
Deferred Inflows Related to Pension	<u>(203,115)</u>		193,223
Other long-term assets are not available to pay current period expenditures and therefore are deferred in the funds.			
Special Assessments			11,670
Some liabilities, including long-term debt, are not due and payable in the current period and therefore are not reported in the funds.			
General Obligation Debt	(711,261)		
Accrued Interest on General Obligation Debt	(19,899)		
Vested Compensated Absences	<u>(43,349)</u>		(774,509)
Total Net Position - Governmental Funds		\$	<u>20,687,858</u>

See Accompanying Notes

VILLAGE OF RICHFIELD
Statement of Revenues, Expenditures, and Changes
in Fund Balances - Governmental Funds
For the Year Ended December 31, 2019

	General	Non-Major Governmental Funds	Total
REVENUES			
Taxes	\$ 3,376,564	\$ 7,536	\$ 3,384,100
Special Assessments	7,211	-	7,211
Intergovernmental	781,298	-	781,298
Licenses and Permits	407,620	-	407,620
Fines, Forfeitures and Penalties	420	-	420
Public Charges for Services	122,758	66,632	189,390
Investment Income	89,452	8,893	98,345
Miscellaneous	389,527	-	389,527
Total Revenues	<u>5,174,850</u>	<u>83,061</u>	<u>5,257,911</u>
EXPENDITURES			
Current:			
General Government	647,635	-	647,635
Public Safety	1,169,633	-	1,169,633
Public Works	772,671	7,536	780,207
Culture and Recreation	162,107	-	162,107
Conservation and Development	139,147	-	139,147
Debt Service:			
Principal	108,143	-	108,143
Interest	28,768	-	28,768
Capital Outlay	2,086,995	-	2,086,995
Total Expenditures	<u>5,115,099</u>	<u>7,536</u>	<u>5,122,635</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>59,751</u>	<u>75,525</u>	<u>135,276</u>
OTHER FINANCING SOURCES (USES)			
Transfer In	58,946	-	58,946
Transfer Out	-	(58,946)	(58,946)
Total Other Financing Sources (Uses)	<u>58,946</u>	<u>(58,946)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	118,697	16,579	135,276
FUND BALANCES - BEGINNING	<u>2,412,869</u>	<u>202,215</u>	<u>2,615,084</u>
FUND BALANCES - ENDING	<u><u>\$ 2,531,566</u></u>	<u><u>\$ 218,794</u></u>	<u><u>\$ 2,750,360</u></u>

See Accompanying Notes

VILLAGE OF RICHFIELD

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2019

Net Change in Fund Balances - Total Governmental Funds	\$	135,276
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
The acquisition of capital assets are reported in the governmental funds as expenditures. However, for governmental activities those costs are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities.		
Capital outlay reported in governmental fund statements to be capitalized	2,086,995	
Depreciation expense reported in the statement of activities	<u>(582,690)</u>	
Amount by which capital outlay is greater than depreciation in the current period:		1,504,305
Amounts related to the pension plan that affect the statement of activities but do not affect the fund financial statements		(55,160)
Governmental funds do not recognize revenues that are not available to pay current obligations. In contrast, such revenues are reported in the statement of activities when earned.		
Special assessments collected during the year:		(6,548)
Repayment of principal on long-term debt is reported in the governmental funds as an expenditure but is reported as a reduction in long-term debt in the statement of net position and does not affect the statement of activities.		
The amount of long-term debt principal payments in the current year is:		108,143
In governmental funds interest payments on outstanding debt are reported as an expenditure when paid. In the statement of activities interest is reported as		
The amount of interest paid during the current period	28,768	
The amount of interest accrued during the current period	<u>(25,731)</u>	
Interest paid is more than interest accrued by:		3,037
Vested employee benefits are reported in the governmental funds when amounts are paid. The statement of activities reports the value of benefits earned during the year.		
Employee benefits paid in current year	327	
Employee benefits earned in current year	<u>(30,914)</u>	
Amounts paid are less than amounts earned by:		<u>(30,587)</u>
Change in Net Position - Governmental Activities	\$	<u>1,658,466</u>

VILLAGE OF RICHFIELD

Balance Sheet

Fiduciary Fund

As of December 31, 2019

	<u>Custodial</u> <u>Tax Collection</u> <u>Fund</u>
ASSETS	
Cash and Investments - Restricted	\$ 12,481,957
Tax Roll Receivable	8,644,779
TOTAL ASSETS	<u>21,126,736</u>
LIABILITIES	
Due to Other Taxing Units	<u>21,126,736</u>
NET POSITION	<u>\$ -</u>

See Accompanying Notes

VILLAGE OF RICHFIELD
Statement of Changes in Net Position
Fiduciary Fund
For the Year Ended December 31, 2019

	<u>Custodial Fund</u> <u>Tax Collection</u> <u>Fund</u>
ADDITIONS	
Taxes Collected on Behalf of Other Taxing Entities	\$ 15,180,999
DEDUCTIONS	
Taxes Remitted to Other Taxing Entities	15,180,999
CHANGE IN NET POSITION	-
NET POSITION - BEGINNING OF YEAR	-
NET POSITION - END OF YEAR	\$ -

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies

This summary of significant accounting policies of the Village of Richfield, Wisconsin (Village) is presented to assist in understanding the Village's financial statements. The financial statements and notes are representations of the Village's management who is responsible for the integrity and objectivity of the financial statements. These accounting policies conform with accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the financial statements. The Governmental Accounting Standards Board (GASB) is the accepted standards setting body for establishing governmental accounting and financial reporting principles.

Reporting Entity

This report includes all of the funds of the Village of Richfield. The reporting entity for the Village consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government may be financially accountable if an organization is fiscally dependent on the primary government. The Village has not identified any component units that are required to be included in the financial statements.

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity except for fiduciary funds. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues included 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, 2) operating grants and contributions and 3) capital grants and contributions, including special assessments and impact fees. Taxes and other items not included as program revenues are reported instead as general revenues.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

Fund financial statements of the reporting entity are organized into individual funds each of which are considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts which constitute its assets, liabilities, deferred inflows of resources, fund equity (deficit), revenues, and expenditures.

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Funds are organized as major funds or non-major funds within the governmental statements. An emphasis is placed on major funds within the governmental categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

- a. Total assets, deferred outflows of resources, liabilities and deferred inflows of resources, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element that met the 10 percent criterion in (a) is at least 5 percent of the corresponding element total for all governmental funds combined.
- c. In addition, any other governmental fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Governmental Funds

Governmental funds are identified as either general, special revenue or capital project funds based upon the following guidelines.

General Fund

The general fund is the primary operating fund of the Village and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

Capital Project Funds

Capital Project Funds are used to account for property taxes, bond proceeds, and other financial resources available to implement the Village's capital improvement plans.

Fiduciary Funds (Not included in government-wide statements)

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support Village programs. The reporting focus is on net position and changes in net position and are reported using the full accrual method of accounting. Because by definition these assets are being held for the benefit of a third party (other local governments) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

The Village has adopted GASB Statement No. 84, *Fiduciary Activities* for the year ended December 31, 2019. This statement revises the criteria on whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. Four types of fiduciary funds that should be reported, if applicable, include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and custodial funds. As a result of adopting this statement, the Village has reclassified the Tax Collection Fund as a custodial fund.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Fund Financial Statements (Continued)

Fiduciary Fund (Not included in government-wide statements) (Continued)

Custodial Fund

Custodial funds are used to account for assets held by the Village as an agent for individuals, private organizations, and/or other governmental units.

Major Fund

The Village reports the following major governmental fund:

The *general fund*, which accounts for the Village's primary operating activities.

Non-Major Funds

The Village reports the following non-major funds:

Park Dedication Capital Projects Fund – Accounts for revenue and expenditures specified for park development.

Capital Projects Fund – Accounts for revenue and expenditures specific to carry out the capital improvement plan.

Special Revenue Funds –

Richfield Utility No. 1 – Accounts for revenue and expenditures for lighting of a Village subdivision.

Bark Lake Utility – Accounts for revenue and expenditures for lighting the Village.

Richfield Utility No. 2 – Accounts for revenue and expenditures for lighting of a Village subdivision.

Fire Station – Accounts for revenue and expenditures specified for a new fire station building.

Fiduciary Fund

The Village reports the following custodial fund:

Tax Collection – Accounts for tax revenue held for other taxing jurisdictions.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources (current assets, current liabilities, and current deferred inflows of resources) or economic resources (all assets, deferred outflows of resources, liabilities, and deferred inflows of resources). The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements and custodial fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place. Nonexchange transactions, in which the Village gives or receives value without directly, receiving or giving equal value in exchange, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

The governmental fund statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Village considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

Accounts Receivable

Accounts receivable are recorded at gross amounts with uncollectible amounts recognized under the direct write-off method. No allowance for uncollectible accounts has been provided since it is believed that the amount of such allowance would not be material.

Delinquent real estate taxes as of July 31 are paid in full by the county, which assumes the collection thereof. No allowance for uncollectible delinquent personal property taxes has been provided since it is believed that the amount of such allowance would be immaterial.

Capital Assets

The accounting treatment over property, plant and equipment (capital assets) depends on whether the assets are reported in the government-wide or fund financial statements and used in governmental fund operations.

Government-Wide Statements

In the government-wide financial statements, property, plant and equipment are accounted for as capital assets. All capital assets are valued at historical cost or estimated historical cost if actual cost is unavailable, except for donated capital assets which are recorded at their acquisition value at the date of donation. Capital assets are defined by the Village as assets with initial, individual cost of \$5,000 or more for machinery and equipment and \$25,000 or more for buildings, improvements and infrastructure and an estimated useful life in excess of one year.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Capital Assets (Continued)

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation reflected in the statement of net position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

Buildings	50 Years
Improvements	7-20 Years
Machinery and Equipment	5-15 Years
Infrastructure	40 Years

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

Deferred Outflows of Resources and Deferred Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense) until then. The Village has five items that qualify for reporting in this category in the statement of net position only. Accordingly, various deferred outflows related to the Village's participation in the Wisconsin Retirement System are reported in the statement of net position. Additional detail on these line-items may be found in note 12.

In addition to liabilities, the statement of net position and balance sheet report a separate section for deferred inflows of resources. The separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

The statement of net position has three items that qualify for reporting in this category. Accordingly, taxes levied for the subsequent fiscal year and various deferred inflows related to the Village's participation in the Wisconsin Retirement System are reported in the statement of net position. The governmental funds report taxes levied for subsequent year and special assessments as deferred inflows of resources on the balance sheet. Additional detail on the deferred inflows related to the pension plan may be found in note 12.

Long-Term Obligations

The accounting treatment of long-term obligations depends on whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental resources are reported as liabilities in the government-wide statements. The long-term obligation consists of state trust fund loans, accrued compensated absences, and the net pension liability.

Long-term debt for governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest are reported as expenditures.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued):

Compensated Absences

Governmental Funds

The Village's policy allows employees to earn varying amounts of vacation pay for each year employed. Vacation is earned and taken based on a calendar year. Upon retirement or termination of employment, the employee is entitled to payment in cash for any unused vacation. Vacation payments are made based on the salary levels at time of payment. Accrued vacation pay is recognized as an expenditure in governmental funds as it becomes due and payable to the employees.

Personal leave is accrued yearly at 96 hours per year. If all personal leave is not used by year end, it is converted to sick leave with a maximum of 600 hours. Accrued sick leave is not paid upon resignation, dismissal or retirement. Sick leave is recorded as an expenditure or expense when paid.

Government-Wide Statements

Compensated absences are accrued when incurred in the government-wide financial statements.

Payments for vacation and sick leave will be made at rates in effect when benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2019 are determined on the basis of current salary rates and include salary related payments.

Claims and Judgments

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. Claims and judgments that would normally be liquidated with expendable available financial resources are recorded during the year as expenditures in the governmental fund types. If they are not to be liquidated with expendable available financial resources, no liability is recognized in the governmental fund statements. The related expenditure is recognized when the liability is liquidated. Claims and judgments are recorded in the government-wide statements as expenses when the related liabilities are incurred. There were no significant claims or judgments at year end.

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components.

- Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted component of net position – Consists of resources with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) by law through constitutional provisions or enabling legislation reduced by liabilities related to those assets.
- Unrestricted component of net position – Is the net amount that does not meet the definition of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 1 - Summary of Significant Accounting Policies (Continued)

Equity Classifications (Continued)

Fund Financial Statements

Fund balance is classified as either 1) nonspendable, 2) restricted, 3) committed, 4) assigned, or 5) unassigned.

Nonspendable fund balance represents amounts that cannot be spent due to form (such as advances and unavailable special assessments), or amounts that must be maintained intact legally or contractually (such as the principal of a permanent fund).

Restricted fund balance represents amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed fund balance represents amounts constrained for a specific purpose by a government using its highest level of decision-making authority. It would require action by the same group to remove or change the constraints placed on the resources. The action to constrain resources must occur prior to year-end; however, the amount can be determined in the subsequent period. The Village Board is the decision-making authority that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance.

Assigned fund balance represents amounts constrained by the Village Board for a specific intended purpose. Intent can be expressed by the Village Board or by its designee. The Board designates the Finance Committee as authorized to assign fund balance to a specific purpose. Assigned fund balance in all governmental funds except the general fund represents any positive remaining amount after classifying nonspendable, restricted or committed fund balance.

Unassigned fund balance represents amounts not classified as nonspendable, restricted, committed or assigned. The general fund is the only fund that would report a positive amount in the unassigned fund balance.

The Village, unless otherwise required by law or agreements, spends funds in the following order: restricted first, then committed, then assigned, and lastly unassigned.

The Village has adopted a minimum fund balance policy. A minimum unassigned fund balance equal to 20-25% of total general fund expenditures should be maintained at all times. In the event that unassigned fund balance falls above or below the desired range, the Village Administrator shall report such amounts to the Village Board as soon as practical. Should the actual amount for unassigned fund balance fall below the desired range, the Village shall create a plan to restore the appropriate levels. It is the policy of the Village that such excess funds will be, by Board action reported in the spendable category of this policy. Any budget revision that will result in the unassigned fund balance dropping below the minimum level will require the approval of 2/3 vote of the Village Board.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results may differ from these estimates.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 2 - Cash and Investments

The Village is authorized to invest its funds in accordance with Wisconsin Statutes. Allowable investments are as follows:

- Time deposits in any credit union, bank, or trust company maturing in three years or less.
- Bonds or securities of any county, city, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, local professional baseball park district, or the University of Wisconsin Hospitals and Clinics Authority.
- Bonds or securities issued or guaranteed by the federal government.
- The Local Government Investment Fund and the Wisconsin Investment Trust.
- Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- Securities of an open-end management investment company or investment trust subject to various conditions and investment options.
- Repurchase agreements with public depositories, with certain conditions.

Additional restrictions could arise from local charters, ordinances, resolutions and grant regulations of the Village.

At December 31, 2019 the bank balance of cash was \$2,407,669. The Village maintains its cash accounts at three financial institutions. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Village's deposits may not be returned. The Village does not have a deposit policy for custodial credit risk.

Deposits in each bank are insured by the FDIC up to \$250,000 for the combined amounts of all time and savings accounts (including NOW accounts) and up to \$250,000 for the combined amount of all interest and noninterest bearing demand deposit accounts.

Deposits in each credit union are insured by the National Credit Union Share Insurance Fund (NCUSIF) up to \$250,000 for the combined amounts of all accounts.

Any losses caused by failure of public depositories are also covered by the State Deposit Guarantee Fund. The fund provides coverage of \$400,000 in each financial institution above the applicable insurance coverage provided by the FDIC. However, although the fund had reserves available at December 31, 2019, the future availability of resources to cover the losses cannot be projected because provisions of the 1985 Wisconsin Act 25 provided that the amount in the fund will be used to repay public depositors for losses until the appropriation is exhausted, at which time the fund will be abolished; therefore, the State Deposit Guarantee Fund is not considered in covered amounts noted below.

The Village had the following deposits as of December 31, 2019:

Fully Insured Deposits	\$ 898,167
Collateralized with Securities held by the Pledging Financial Institution not in the Village's name	<u>1,509,502</u>
Total	<u><u>\$ 2,407,669</u></u>

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 2 - Cash and Investments (Continued)

For all deposits and investments shown, the market value at the balance sheet date is substantially the same as the carrying value. The difference between the bank balance and carrying value is due to outstanding checks and/or deposits in transit at December 31, 2019.

Interest Rate Risk

It is the Village's policy that each investment may not have a maturity of more than five years. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment.

The Local Government Investment Pool (LGIP), an external investment pool operates as a joint venture under Section 66.0301 of the Wisconsin Statutes. Membership in the joint venture is limited to school districts, technical colleges, and municipalities in Wisconsin. The governing body, the Board of Commissioners, is elected by the membership.

The LGIP is not registered with the U.S. Securities and Exchanges Commission and unrated. An investment in the Fund is not a deposit with any bank and is neither insured nor guaranteed by the Federal Deposit Insurance Corporation, the United States Government, or any state governmental agency of the Fund. Upon demand, cash can be withdrawn from the LGIP. Investments in the LGIP are valued at amortized cost, which approximates fair value. At December 31, 2019, the Village reported \$11,644,804 invested in the LGIP.

Note 3 - Property Taxes

The Village bills and collects its own property taxes and also levies for the Richfield School District, Friess Lake School District, Germantown School District, Slinger School District, Hartford-Union School District, Milwaukee Area Technical College, Moraine Park Technical College, Washington County and the State of Wisconsin.

Property taxes consist of taxes on real estate and personal property. They are levied during December of the prior year and become an enforceable lien on property the following January 1. Property taxes are payable in various options depending on the type and amount. Personal property taxes are payable on or before January 31 in full. Real estate taxes are payable in full by January 31, or in two equal installments on or before January 31 and July 31. Real estate taxes not paid by July 31 are assumed by the County as part of the August tax settlement. Delinquent personal property taxes remain the collection responsibility of the Village.

Under Wisconsin Act 32, a municipality is allowed to increase its levy over the amount it levied in the prior year by the percentage increase in equalized value from net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit.

Note 4 - Interfund Receivables and Payables

The following is a schedule of interfund receivables and payables:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Richfield Utility No. 1	\$ 761	Year End Cash Flow Timing
Bark Lake Utility	General Fund	25	Year End Cash Flow Timing
Richfield Utility No. 2	General Fund	265	Year End Cash Flow Timing
		<u>\$ 1,051</u>	

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 5 - Long-Term Advance

Long-term advance at December 31, 2019 is as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Park Dedication Fund	<u>\$ 437,790</u>	Capital Improvements

Note 6 - Interfund Transfers

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
Fire Station Fund	General Fund	<u>\$ 58,946</u>	Capital Improvements

Note 7 - Restricted Assets

Restricted cash and investments at December 31, 2019 are as follows:

<u>Fund</u>		<u>Purpose</u>
General Fund	\$ 2,232,707	Advance tax collections to finance 2020 operations
	208,655	Developer escrow balances
	<u>\$ 2,441,362</u>	
Agency Fund	<u>\$ 12,481,957</u>	Advance tax collections to be paid to other taxing units

Note 8 - Operating Leases

The Village is obligated under two operating leases. Both leases are for SUV's used by the building inspection department with total payments of \$751 per month. The leases began in 2019 and end in 2022.

Future minimum lease payments are as follows as of December 31, 2019:

2020	\$ 9,011
2021	9,011
2022	<u>6,008</u>
	<u>\$ 24,030</u>

Rent expense for the operating leases for the year ended December 31, 2019 were \$8,694.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 9 - Capital Assets

Capital asset balances and activity for the year ended December 31, 2019 were as follows:

	<u>Balance 1/1/19</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance 12/31/19</u>
Capital Assets not being Depreciated				
Land	\$ 1,599,552	\$ -	\$ -	\$ 1,599,552
Construction in Progress	20,329	-	-	20,329
Total Capital Assets not being Depreciated	<u>1,619,881</u>	<u>-</u>	<u>-</u>	<u>1,619,881</u>
Other Capital Assets				
Buildings and Improvements	5,480,538	-	-	5,480,538
Land Improvements	642,594	-	-	642,594
Machinery and Equipment	2,201,900	149,960	(62,819)	2,289,041
Infrastructure	12,948,566	1,937,035	-	14,885,601
Total Capital Assets being Depreciated	<u>21,273,598</u>	<u>2,086,995</u>	<u>(62,819)</u>	<u>23,297,774</u>
Total Capital Assets	<u>22,893,479</u>	<u>2,086,995</u>	<u>(62,819)</u>	<u>24,917,655</u>
Less Accumulated Depreciation for				
Buildings and Improvements	769,770	116,093	-	885,863
Land Improvements	254,176	34,661	-	288,837
Machinery and Equipment	1,588,906	100,153	(62,819)	1,626,240
Infrastructure	3,131,357	331,783	-	3,463,140
Total Accumulated Depreciation	<u>5,744,209</u>	<u>582,690</u>	<u>(62,819)</u>	<u>6,264,080</u>
Capital Assets, Net of Accumulated Depreciation	<u>\$ 17,149,270</u>	<u>\$ 1,504,305</u>	<u>\$ -</u>	<u>\$ 18,653,575</u>

Depreciation expense was charged to functions as follows:

General Government	\$ 86,807
Public Works	435,810
Culture and Education	60,073
Total Depreciation Expense	<u>\$ 582,690</u>

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 10 - Long-Term Obligations

The following is a summary of changes in long-term obligations of the Village for the year ended December 31, 2019:

	<u>Outstanding 1/1/19</u>	<u>Increases</u>	<u>Decreases</u>	<u>Outstanding 12/31/20</u>	<u>Due Within One Year</u>
Governmental Activities					
Notes Payable					
General Obligation Debt	\$ 819,404	\$ -	\$ 108,143	\$ 711,261	\$ 37,982
Other Liabilities					
Vested Compensated Absences	12,762	30,914	327	43,349	26,009
Net Pension Liability	-	270,324 *	123,863	146,461	-
Total Long-Term Liabilities	<u>\$ 832,166</u>	<u>\$ 301,238</u>	<u>\$ 232,333</u>	<u>\$ 901,071</u>	<u>\$ 63,991</u>

* The net pension liability additions have been adjusted for the beginning net pension asset balance at December 31, 2018.

The general obligation debt is secured by the full faith and credit and unlimited taxing powers of the Village. General obligation debt at December 31, 2019, is comprised of the individual issues listed below.

	<u>Date of Issuance</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance 12/31/19</u>
Governmental Activities					
Long-Term Obligations					
2008 State Trust Loan	11/12/08	03/15/23	4.75%	\$ 24,326	\$ 5,424
2016 State Trust Loan	11/23/16	03/15/34	3.50%	1,000,000	705,837
					<u>\$ 711,261</u>

Debt service requirements to maturity are as follows:

	<u>Long-Term Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 37,982	\$ 33,262	\$ 71,244
2021	39,577	31,667	71,244
2022	41,138	30,107	71,245
2023	42,166	28,490	70,656
2024	42,594	26,648	69,242
2025-2029	239,196	107,012	346,208
2030-2033	268,608	57,902	326,510
Total	<u>\$ 711,261</u>	<u>\$ 315,088</u>	<u>\$ 1,026,349</u>

The 2019 equalized valuation of the Village as certified by the Wisconsin Department of Revenue is \$1,831,710,300. The legal debt limit and margin of indebtedness as of December 31, 2019, in accordance with Section 67.03 of the Wisconsin Statutes follows:

Debt Limit (5% of \$1,831,710,300)	\$ 91,585,515
Deduct long-term debt applicable to debt margin	<u>711,261</u>
Remaining Margin of Indebtedness Available	<u>\$ 90,874,254</u>

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2018

Note 11 - Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2019 includes the following:

	<u>Governmental Activities</u>
Net Investment in Capital Assets	
Capital Assets, Net of Accumulated Depreciation	\$ 18,653,575
Less: Related Long-Term Debt Outstanding	711,261
Total Net Investment in Capital Assets	<u>17,942,314</u>
Restricted for Pension Benefits	46,762
Unrestricted	<u>2,698,782</u>
Total Net Position - Government-Wide Statements	<u><u>\$ 20,687,858</u></u>

Fund balances (deficits) reported in the governmental funds balance sheet at December 31, 2019 are further classified as follows:

Non-Spendable	
General Fund	
Advance to Other Fund	\$ 437,790
Delinquent Personal Property Taxes	3,443
Total Non-Spendable Fund Balance	<u>441,233</u>
Assigned	
General Fund	
Capital Improvements	1,137,929
Non-Major Funds	
Capital Projects	531,849
Bark Lake Utility	247
Richfield Utility No. 2	386
Fire Station Fund	43,715
Total Assigned Fund Balance	<u>1,714,126</u>
Unassigned	
General Fund	952,404
Non-Major Fund	
Richfield Utility No. 1	(762)
Park Dedication Fund	(356,641)
Total Unassigned Fund Balance	<u>595,001</u>
Total Governmental Fund Balance	<u><u>\$ 2,750,360</u></u>

Deficit Fund Balances

The Village had the following funds with negative fund balances which will be covered by future revenues and the general fund if necessary:

Park Dedication	\$ 356,641
Richfield Utility No. 1	762

Note 12 - Defined Benefit Pension Plan

Summary of Significant Accounting Policies

Pensions. For purposes of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

General Information About the Pension Plan

Plan Description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

Vesting. For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided. Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before 12/31/2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 12 - Defined Benefit Pension Plan (Continued)

Post-Retirement Adjustments. The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
2008	6.6%	0%
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4
2018	2.4	17

Contributions. Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee Category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$42,450 in contributions from the Village.

Contribution rates as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (including teachers)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

Pension Liability, Pension Expense, and Deferred Outflows and Inflow of Resources Related to Pension

At December 31, 2019, the Village reported a liability of \$146,461 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village's proportion was 0.00411676%, which was a decrease of 0.00005495% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2018, the Village recognized pension expense of \$97,696.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 12 - Defined Benefit Pension Plan (Continued)

At December 31, 2019, the Village reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experiences	\$ 114,071	\$ 201,636
Changes in actuarial assumptions	24,688	-
Net differences between projected and actual earnings on pension plan investments	213,897	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	1,232	1,479
Employer contributions subsequent to the measurement date	42,450	-
Total	<u>\$ 396,338</u>	<u>\$ 203,115</u>

The \$42,250 reported as deferred outflows related to pension resulting from the Village's contributions subsequent to the measurement date will be recognized as an adjustment of the net pension liability in the year ended December 31, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year ending December 31,</u>	<u>Net Deferred Outflows of Resources</u>
2020	\$ 53,903
2021	14,031
2022	24,072
2023	58,767
	<u>\$ 150,773</u>

Actuarial Assumptions. The total pension liability in the December 31, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset)	December 31, 2018
Actuarial Cost Method:	Entry Age
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*	1.9%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 12 - Defined Benefit Pension Plan (Continued)

Actuarial assumptions are based upon an experience study conducted in 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The total pension liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

Long-term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	49.0%	8.1%	5.5%
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9.0	6.5	3.9
Private Equity/Debt	8.0	9.4	6.7
Multi-Asset	4.0	6.7	4.1
Total Core Fund	110.0%	7.3%	4.7%
<u>Variable Fund Asset Class</u>			
U.S. Equities	70.0%	7.6%	5.0%
International Equities	30.0	8.5	5.9
Total Variable Fund	100.0%	8.0%	5.4%

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.50%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations

Single Discount rate. A single discount rate of 7.00% was used to measure the total pension liability, as opposed to a discount rate of 7.20% for the prior year. This single discount rate is based on the expected rate of return on pension plan investments of 7.00% and a municipal bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the municipal bond rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 12 - Defined Benefit Pension Plan (Continued)

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	<u>1% Decrease to Discount Rate (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase To Discount Rate (8.00%)</u>
Village's proportionate share of the net pension liability (asset)	\$582,053	\$146,461	(\$177,434)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://eft.wi.gov/publications/cafr.htm>.

Payables to the Pension Plan. The Village is required to remit the monthly required contribution for both the employee and Village portions by the last day of the following month. The amount due to WRS as of December 31, 2019 is \$8,651.

Note 13 - Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; injuries to employees; employee health claims; unemployment compensation claims; and environmental damage for which the Village purchases commercial insurance. There has been no reduction in insurance coverage from the prior year. Insurance settlements for claims resulting from the risks covered by commercial insurance have not exceeded the insurance coverage in the past three years.

Note 14 - Commitments and Contingencies

The Village has entered into an agreement with the Richfield Fire Department for fire protection and emergency medical services for the Village's residents for the year of 2020 in the amount of \$539,595.

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village's attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

VILLAGE OF RICHFIELD
Notes to Financial Statements
December 31, 2019

Note 14 - Commitments and Contingencies (Continued)

Funding for the operating budget of the Village comes from many sources, including property taxes, grants and aids from other units of government, user fees, fines and permits, and other miscellaneous revenues. The State of Wisconsin provides a variety of aid and grant programs which benefit the Village. Those aid and grant programs are dependent on continued approval and funding by the Wisconsin governor and legislature, through their budget processes. Any changes made by the State to funding or eligibility of local aid programs could have a significant impact on the future operating results of the Village.

Note 15 - Subsequent Event

The Village's operations may be affected by the recent outbreak of COVID-19 which was declared as a pandemic. The ultimate disruption which may be caused by the outbreak is uncertain and the related financial impact and duration cannot be reasonably estimated.

Note 16 - Tax Abatements

For the fiscal year ended December 31, 2019, the Village had no tax abatements.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF RICHFIELD
Schedule of Proportionate Share of the Net Pension Liability (Asset)
Wisconsin Retirement System
Last 10 Fiscal Years*

WRS Fiscal Year End Date (Measurement Date)	Village's Proportion of the Net Pension Asset/Liability	Village's Proportionate Share of the Net Pension (Asset)/Liability	Village's Covered Payroll	Village's Proportionate Share of the Net Pension (Asset)/Liability as a percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/2018	0.00411676%	\$ 146,461	\$ 632,202	23.17%	96.45%
12/31/2017	0.00417171%	(123,863)	601,032	-20.61%	102.93%
12/31/2016	0.00422309%	34,808	606,936	5.74%	99.12%
12/31/2015	0.00427816%	65,519	607,854	11.44%	98.20%
12/31/2014	0.00418144%	(160,366)	587,205	-17.49%	102.74%

Schedule of Employer Contributions
Wisconsin Retirement System
Last 10 Fiscal Years*

Village Year End Date	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2019	\$ 42,450	\$ 42,450	\$ -	\$ 648,094	6.55%
12/31/2018	42,358	42,358	-	632,202	6.70%
12/31/2017	40,870	40,870	-	601,032	6.80%
12/31/2016	40,026	40,026	-	606,936	6.59%
12/31/2015	41,334	41,334	-	607,854	6.80%

*The amounts presented for each year were determined as of the calendar year-end from the prior calendar year. Ten years of data will be accumulated beginning with 2015.

VILLAGE OF RICHFIELD
Schedule of Budgetary Comparison
General Fund
For the Year Ended December 31, 2019

	Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Taxes	\$ 3,378,369	\$ 3,376,564	\$ (1,805)
Special Assessments	7,136	7,211	75
Intergovernmental	790,279	781,298	(8,981)
Licenses and Permits	359,682	407,620	47,938
Fines, Forfeitures and Penalties	405	420	15
Public Charges for Services	65,600	122,758	57,158
Investment Income	22,616	89,452	66,836
Miscellaneous	27,230	389,527	362,297
Total Revenues	4,651,317	5,174,850	523,533
EXPENDITURES			
Current:			
General Government	642,827	647,635	(4,808)
Public Safety	1,151,064	1,169,633	(18,569)
Public Works	1,011,208	772,671	238,537
Culture and Recreation	182,467	162,107	20,360
Conservation and Development	108,497	139,147	(30,650)
Debt Service:			
Principal	46,947	108,143	(61,196)
Interest	28,768	28,768	-
Capital Outlay	2,262,355	2,086,995	175,360
Total Expenditures	5,434,133	5,115,099	319,034
(EXCESS) DEFICIENCY OF REVENUES OVER (UNDER) EXPENDITURES	(782,816)	59,751	842,567
OTHER FINANCING SOURCE			
Transfer In	73,712	58,946	(14,766)
NET CHANGE IN FUND BALANCE	(709,104)	118,697	827,801
FUND BALANCE - BEGINNING	2,412,869	2,412,869	-
FUND BALANCE - ENDING	\$ 1,703,765	\$ 2,531,566	\$ 827,801

VILLAGE OF RICHFIELD
Notes to Required Supplementary Information
December 31, 2019

Defined Benefit Pension Plan

Changes of benefit terms. There were no changes of benefit terms for any participating employer in WRS.

Changes of assumptions. Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 – 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop total pension liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

Budgetary Controls

The Village follows these procedures in establishing the budgetary data:

- During the year, Village management submits to the Village Board a proposed operating budget for the calendar year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them. After submission to the governing body, public hearings are held to obtain taxpayer comments. Following the public hearings, the proposed budget, including authorized additions and deletions, is legally enacted by Village Board action.
- Budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund. Budget is defined as the originally approved budget plus or minus approved amendments. Individual amendments throughout the year were not material in relation to the original budget. Budget appropriations not expended during the year are closed to fund balance unless authorized by the governing body to be forwarded into the succeeding year's budget.
- During the year, formal budgetary integration is employed as a management control device for the general fund.
- Expenditures may not exceed appropriations provided in detailed budget accounts maintained for each activity or department of the Village. Amendments to the budget during the year require initial approval by management and are subsequently authorized by the Village Board with a two-thirds majority vote.

Excess of Actual Expenditures Over Budget

The following fund had an excess of actual expenditures over budget for the year ended December 31, 2019:

<u>General Fund</u>	<u>Excess Expenditure</u>
General Government	\$ 4,808
Public Safety	18,569
Conservation and Development	30,650
Debt Service	61,196

SUPPLEMENTARY INFORMATION

VILLAGE OF RICHFIELD
Combining Balance Sheet
Nonmajor Governmental Funds
As of December 31, 2019

	Capital Projects Funds		Special Revenue Funds				Total Nonmajor Funds
	Capital Projects Fund	Park Dedication	Richfield Utility No.1	Bark Lake Utility	Richfield Utility No. 2	Fire Station Fund	
ASSETS							
Cash and Investments	\$ 531,849	\$ 81,149	\$ 285	\$ 443	\$ 242	\$ 43,715	\$ 657,683
Due from Other Funds	-	-	-	25	265	-	290
TOTAL ASSETS	<u>\$ 531,849</u>	<u>\$ 81,149</u>	<u>\$ 285</u>	<u>\$ 468</u>	<u>\$ 507</u>	<u>\$ 43,715</u>	<u>\$ 657,973</u>
LIABILITIES							
Accounts Payable	\$ -	\$ -	\$ 286	\$ 221	\$ 121	\$ -	\$ 628
Due to Other Fund	-	-	761	-	-	-	761
Advance from Other Fund	-	437,790	-	-	-	-	437,790
Total Liabilities	<u>-</u>	<u>437,790</u>	<u>1,047</u>	<u>221</u>	<u>121</u>	<u>-</u>	<u>439,179</u>
FUND BALANCES (DEFICITS)							
Assigned	531,849	-	-	247	386	43,715	576,197
Unassigned	-	(356,641)	(762)	-	-	-	(357,403)
Total Fund Balances (Deficits)	<u>531,849</u>	<u>(356,641)</u>	<u>(762)</u>	<u>247</u>	<u>386</u>	<u>43,715</u>	<u>218,794</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 531,849</u>	<u>\$ 81,149</u>	<u>\$ 285</u>	<u>\$ 468</u>	<u>\$ 507</u>	<u>\$ 43,715</u>	<u>\$ 657,973</u>

VILLAGE OF RICHFIELD
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficits)
Nonmajor Governmental Funds
For the Year Ended December 31, 2019

	Capital Projects Funds		Special Revenue Funds				Total Nonmajor Funds
	Capital Projects Fund	Park Dedication	Richfield Utility No. 1	Bark Lake Utility	Richfield Utility No. 2	Fire Station Fund	
REVENUES							
Taxes	\$ -	\$ -	\$ 3,436	\$ 2,652	\$ 1,448	\$ -	\$ 7,536
Impact Fees	-	18,580	-	-	-	48,052	66,632
Investment Income	6,081	1,308	-	-	-	1,504	8,893
Total Revenues	<u>6,081</u>	<u>19,888</u>	<u>3,436</u>	<u>2,652</u>	<u>1,448</u>	<u>49,556</u>	<u>83,061</u>
EXPENDITURES							
Street Lighting	-	-	3,436	2,652	1,448	-	7,536
OTHER FINANCING USES							
Transfer Out	-	-	-	-	-	(58,946)	(58,946)
NET CHANGE IN FUND BALANCES (DEFICITS)	<u>6,081</u>	<u>19,888</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(9,390)</u>	<u>16,579</u>
FUND BALANCES (DEFICITS) - BEGINNING	<u>525,768</u>	<u>(376,529)</u>	<u>(762)</u>	<u>247</u>	<u>386</u>	<u>53,105</u>	<u>202,215</u>
FUND BALANCES (DEFICITS) - ENDING	<u>\$ 531,849</u>	<u>\$ (356,641)</u>	<u>\$ (762)</u>	<u>\$ 247</u>	<u>\$ 386</u>	<u>\$ 43,715</u>	<u>\$ 218,794</u>

VILLAGE OF RICHFIELD
Schedule of Detailed Budgetary Comparison
General Fund
For the Year Ended December 31, 2019

	Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES AND OTHER FINANCING SOURCE			
TAXES			
General Property Taxes	\$ 3,376,569	\$ 3,376,564	\$ (5)
Other Taxes	1,800	-	(1,800)
Total Taxes	<u>3,378,369</u>	<u>3,376,564</u>	<u>(1,805)</u>
SPECIAL ASSESSMENTS	<u>7,136</u>	<u>7,211</u>	<u>75</u>
INTERGOVERNMENTAL			
Shared Revenues	134,018	136,923	2,905
Personal Property Tax Aid	8,155	-	(8,155)
Fire Insurance Dues	57,697	65,233	7,536
Motor Oil Refund	1,000	8,733	7,733
General Highway Aids	350,227	350,227	-
Recycling	12,000	11,638	(362)
Forest Crop Land	100	76	(24)
Local Road Improvement	40,742	-	(40,742)
Computer Aid	2,317	3,573	1,256
Ag Use Penalty	5,000	12,877	7,877
Payment in Lieu of Taxes	500	627	127
Building Inspection Fees	164,023	178,526	14,503
Fire Department Reimbursement	14,500	12,390	(2,110)
School Reimbursement	-	475	475
Total Intergovernmental	<u>790,279</u>	<u>781,298</u>	<u>(8,981)</u>
LICENSES AND PERMITS			
Liquor and Malt Beverage Licenses	14,000	14,733	733
Operators Licenses	7,500	14,854	7,354
Cigarette Licenses	585	650	65
Vending Machine License	2,300	2,350	50
Dog License	11,500	11,482	(18)
Kennel Licenses	72	72	-
Building Permits	157,200	182,331	25,131
Electrical Permit	28,000	35,538	7,538
Plumbing Permit	21,000	22,661	1,661
Zoning Permit	3,675	4,120	445
Right of Way Permits	3,500	5,403	1,903
Burning Permit	5,000	4,956	(44)
Other Permit	6,350	4,472	(1,878)
Cable Television Franchise Fee	99,000	103,998	4,998
Total Licenses and Permits	<u>359,682</u>	<u>407,620</u>	<u>47,938</u>
FINES AND FORFEITS			
Court Penalties and Fines	150	130	(20)
Dog Fines	255	290	35
Total Fines and Forfeits	<u>405</u>	<u>420</u>	<u>15</u>

VILLAGE OF RICHFIELD
Schedule of Detailed Budgetary Comparison - Continued
General Fund
For the Year Ended December 31, 2019

	Original	Actual Amounts	Variance with Final Budget Positive (Negative)
PUBLIC CHARGES FOR SERVICES			
CSM Review Fees	\$ 2,000	\$ 3,550	\$ 1,550
Tax Research	2,000	3,254	1,254
Code Book and Maps	-	3,259	3,259
Zoning Appeals	1,500	-	(1,500)
Rezoning Fees	2,700	1,950	(750)
Engineering Fees Reimbursed	11,000	41,338	30,338
Transfer Station Fees	8,000	11,697	3,697
Recycling	1,500	2,033	533
Attorney Fee Reimbursement	13,000	19,583	6,583
Recording Fees	400	52	(348)
Publication Fees	825	824	(1)
House Numbers	500	465	(35)
State Seal	1,200	1,247	47
Road Bond	2,000	1,500	(500)
Equipment Use	500	1,037	537
Holding Tank Agreement Fees	100	-	(100)
Site Plan Fees	3,800	2,800	(1,000)
Subdivision Plat Fees	1,000	1,425	425
Road Use Fees	-	220	220
Park Rental Fees	3,750	4,142	392
Boat Launch Fees	4,000	3,715	(285)
Home Occupation Fees	225	-	(225)
Copies	100	33	(67)
Planner Fees Reimbursed	5,000	13,462	8,462
Labor Charges	500	5,172	4,672
Total Public Charges for Services	65,600	122,758	57,158
INVESTMENT INCOME			
Investment Income	22,616	86,834	64,218
Interest on Special Assessments	-	2,618	2,618
Total Investment Income	22,616	89,452	66,836
MISCELLANEOUS REVENUES			
Miscellaneous General Revenue	9,230	10,087	857
Contributions	1,000	363,396	362,396
Richfield Soccer League	4,500	3,000	(1,500)
Richfield Youth Program	3,000	3,760	760
Sale of Equipment and Land	9,500	8,988	(512)
Insurance Recoveries	-	296	296
Total Miscellaneous Revenues	27,230	389,527	362,297
OTHER FINANCING SOURCE			
Transfers In	73,712	58,946	(14,766)
TOTAL REVENUES AND OTHER FINANCING SOURCE	4,725,029	5,233,796	508,767

VILLAGE OF RICHFIELD
Schedule of Detailed Budgetary Comparison - Continued
General Fund
For the Year Ended December 31, 2019

	Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
EXPENDITURES			
GENERAL GOVERNMENT			
Current			
Village Board	\$ 58,779	\$ 61,712	\$ (2,933)
Administrator	126,003	128,402	(2,399)
Clerk	94,071	87,010	7,061
Elections	18,845	9,500	9,345
Property Assessment	46,896	46,810	86
Accounting and Auditing	11,300	12,250	(950)
Treasurer	84,878	83,950	928
Legal	66,000	89,034	(23,034)
Village Hall	77,515	66,225	11,290
Insurance	56,818	50,178	6,640
Miscellaneous	1,722	12,564	(10,842)
Total General Government	<u>642,827</u>	<u>647,635</u>	<u>(4,808)</u>
PUBLIC SAFETY			
Police Protection	344,247	340,491	3,756
Fire and Ambulance Protection	577,710	586,878	(9,168)
Inspection	227,544	240,701	(13,157)
Pest Control	1,563	1,563	-
Total Public Safety	<u>1,151,064</u>	<u>1,169,633</u>	<u>(18,569)</u>
PUBLIC WORKS			
Garage and Sheds	5,000	20,784	(15,784)
Highway and Street Maintenance	969,531	702,326	267,205
Street Lighting	22,000	29,864	(7,864)
Transfer Station	14,677	19,697	(5,020)
Total Public Works	<u>1,011,208</u>	<u>772,671</u>	<u>238,537</u>
CULTURE AND RECREATION			
Parks and Recreation	182,467	162,107	20,360
CONSERVATION AND DEVELOPMENT			
Planning and Appeals	91,997	88,118	3,879
Community Development	16,500	51,029	(34,529)
Total Conservation and Development	<u>108,497</u>	<u>139,147</u>	<u>(30,650)</u>
DEBT SERVICE			
Principal	46,947	108,143	(61,196)
Interest	28,768	28,768	-
Total Debt Service	<u>75,715</u>	<u>136,911</u>	<u>(61,196)</u>

VILLAGE OF RICHFIELD
Schedule of Detailed Budgetary Comparison - Continued
General Fund
For the Year Ended December 31, 2019

	Original and Final	Actual Amounts	Variance with Final Budget Positive (Negative)
CAPITAL OUTLAY			
Highway Maintenance and Equipment	\$ 2,248,355	\$ 2,086,995	\$ 161,360
Planning and Appeals	14,000	-	14,000
Total Capital Outlay	<u>2,262,355</u>	<u>2,086,995</u>	<u>175,360</u>
TOTAL EXPENDITURES	<u>5,434,133</u>	<u>5,115,099</u>	<u>319,034</u>
NET CHANGE IN FUND BALANCE	(709,104)	118,697	827,801
FUND BALANCE - BEGINNING	<u>2,412,869</u>	<u>2,412,869</u>	-
FUND BALANCE - ENDING	<u>\$ 1,703,765</u>	<u>\$ 2,531,566</u>	<u>\$ 827,801</u>

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To the Members of the Village Board
Village of Richfield
Hubertus, Wisconsin

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Richfield as of and for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated information in our engagement letter to you as well as verbally during our planning meetings. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility Under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our audit included examining on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore our audit involved judgment about the number of transactions to be examined and the areas to be tested.

Our audit included obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Any internal control related matters that are required to be communicated under professional standards are included later in this letter.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to the schedule of proportionate share of the net pension liability (asset) and employer contributions – Wisconsin Retirement System, and schedules of budgetary comparison – general fund as indicated in the financial statement's table of contents, which supplement the basic financial statements, was to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI was not audited and, because the limited procedures did not provide us with sufficient evidence to express an opinion or provide any assurance, we did not express an opinion or provide any assurance on the RSI.

We have been engaged to report on combining and individual fund financial statements as indicated in the financial statement's table of contents, which accompany the financial statements but are not RSI. Our responsibility for the supplementary information, except the budgetary information, as described by professional standards, was to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information, except the budget information, was fairly stated, in all material.

The budgetary information included in the supplementary information was not subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we did not express an opinion or provide assurance on them.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Village of Richfield are described in Note 1 to the financial statements. The Village adopted GASB Statement No. 84, *Fiduciary Activities*, as stated in Note 1 of the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Village of Richfield's financial statements were:

Management's estimate of the useful lives of capital assets is based on industry standards. We evaluated the key factors and assumptions used to develop the estimated useful lives in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the net pension liability is based on an actuarially determined amount. We evaluated the key factors and assumptions used to develop the pension liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure of the net pension liability and the related risk associated with it in Note 12 to the financial statements. The footnote was prepared based on the requirements of the Governmental Accounting Standards Board and is intended to inform readers as to the risk associated with the Village's net pension liability.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

In addition, there were three uncorrected misstatements for the year ended December 31, 2019. The uncorrected misstatements relate to accounts receivable and accrued payroll liabilities. If the adjustments had been recorded, total net position would have increased by \$2,764.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter, dated _____, 2020.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Richfield as of and for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the Village's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designated to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged governance.

A *material weakness* is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the following deficiencies in the Village of Richfield's internal control to be material weaknesses.

Segregation of Duties - The Village has a limited number of people who are responsible for and perform substantially all of the bookkeeping and accounting functions. Good internal control requires a complete separation of duties with respect to the handling and recording of transactions. In order to provide for an adequate segregation of duties, additional personnel may have to be involved in the performance of the accounting and bookkeeping functions. We recognize that this may not be practicable based on the size of the Village and limited resources. This is not unusual for entities your size, but we are required to inform you that this condition exists. Because some procedural controls do not exist, the board has compensating controls such as approval of invoices and review of receipts and revenues which allow it to rely on its knowledge of the Village's operations in order to safeguard assets.

Financial Reporting - One of the components of internal control over financial reporting is that staff of the Village be sufficiently knowledgeable to record the entity's financial transactions in accordance with generally accepted accounting principles (GAAP) and to prepare the entity's financial statements including the footnotes in accordance with those principles. While the Village's staff is capable of recording the cash receipts and disbursements, they do not have the training to prepare financial statements including the related notes in accordance with GAAP. The Village's management does review the financial statements and footnotes and accepts responsibility for them. This matter is common in most small organizations since they do not have the resources to devote to this area of internal control.

Other Matters

In addition, we felt the other matters described in the following paragraphs were important to the operation of the Village of Richfield. These matters may involve internal controls, general operations, recommendations for the adoption of policies and other such items that we feel will enhance the Village of Richfield.

Prior Year Observations

Cash – Concentration of Risk

The Village should consider the large amount of uninsured cash totaling \$9,759,952 and the associated risk. As of January 1, 2016, deposits are insured by a federal agency in the amount of \$250,000 for combined amounts in all time and savings accounts (including NOW accounts), and \$250,000 for demand deposit accounts per financial institution. The Village should consider obtaining additional collateral at First National Bank and Landmark Credit Union to fully insure all deposits or place deposits in various other banks for greater insurance protection.

Status – 12/31/19

As of December 31, 2019, the Village's cash balances were insured or collateralized.

Budget

During audit fieldwork, it was noted that some budgetary categories were overspent. It is the responsibility of the Village to ensure all expenditures of the various departments are within the appropriate line item of the applicable budget. Prior to the approval of an expenditure the Village should amend the budget categories in order to be in compliance in the Wisconsin State Statutes. The budgets should also be monitored by the responsible department supervisors and the individuals should refrain from expenditures until proper approval and budget amendments are obtained.

Status – 12/31/19

The Village is working on improving the budget process for the year ending 2020.

Closing

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various governmental unit personnel, and we will be please to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

We thank you for allowing us to be of service to the Village of Richfield. We received complete cooperation and appreciate your consideration of our comments and your implementation of suggestions.

This information is intended solely for the use of the Village Board and management of the Village of Richfield and is not intended to be and should not be used by anyone other than these specified parties.

KerberRose SC
Certified Public Accountants
_____, 2020

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VILLAGE OF RICHFIELD

VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Consent Agenda

DATE SUBMITTED: September 11, 2020

SUBMITTED BY: Donna Cox, Deputy Clerk

POLICY QUESTION: DOES THE VILLAGE BOARD WISH TO APPROVE THE ATTACHED CONSENT AGENDA?

ISSUE SUMMARY:

Included for your review are the Vouchers for Payment, Treasurer's Report, Applications for New Operator's Licenses, a recommended Notice of Disallowance, and an agreement for shared recycling services with the Town of Polk for educational materials.

It should be noted the New Operator Licenses have been reviewed by the WCSO, Village President and Village Administrator. There are no concerns with any of the background checks. A list of the proposed operators will be emailed to the Village Board the week of September 14th.

FISCAL IMPACT:

REVIEWED BY:

Donna Cox
Village Deputy Treasurer

Initial Project Costs:

Future Ongoing Costs:

Physical Impact (on people/space):

Residual or Support/Overhead/Fringe Costs:

ATTACHMENTS:

1. Vouchers for Payment
2. Treasurer's Report
3. Applications for New Operator's Licenses [(Per attached List) FORTHCOMING]
4. Letter dated August 19, 2020 from Ms. Ginger Kimpton RE: Notice to Disallow Claims
5. Letter dated August 19, 2020 from Ms. Ginger Kimpton RE: Instructions to the Village regarding Notice to Disallow Claims
6. 2020-2021 Recycling Consolidation Grant with the Town of Polk

STAFF RECOMMENDATION:

Motion to approve the Vouchers for Payment, Treasurer's Report, Applications for New Operator's Licenses per the attached list, to direct Staff to prepare a "Notice of Disallowance" per the recommendation of the Village's liability insurance carrier, and to enter into an agreement with the Town of Polk for the production of educational materials regarding recycling for the 2020-2021 Recycling Consolidation Grant with the Wisconsin DNR.

APPROVED FOR SUBMITTAL BY:

Rob Remick
Village Staff Member
[Signature]
Village Administrator

VILLAGE CLERK USE ONLY
BOARD ACTION TAKEN

Resolution No. _____
Ordinance No. _____
Approved _____
Other _____

Continued To: _____
Referred To: _____
Denied _____
File No. _____

6a

VILLAGE OF RICHFIELD
VOUCHERS FOR PAYMENT
SEPTEMBER 2020

BATCH #1				
16689	306-183446	8/24/20	BADGER STATE INDUSTRIES	86.84 RESTROOM SUPPLIES
16690	1908918	8/24/20	BOBCAT PLUS, INC	99.84 BOBCAT PARTS
16691	87046	8/24/20	EWALD'S HARTFORD FORD LLC	163.52 TRUCK #25- LF AUTO LOCKING HUB
16692	C04141722-01	8/24/20	INTERSTATE POWER SYSTEMS, INC	387.38 5 GALS TRANSYND
16693		8/24/20	JFTCO, INC	189.84 CAT LOADER- COUPLER FOR GRAPPLE BUCKET & PARTS
16694		8/24/20	LANNON STONE PRODUITS INC	704.23 ROAD MATERIALS- 3/4" BASE DONATED & SCREENINGS
16695	69070 / 68990	8/24/20	NORTH SHORE BANK LEASING LLC	750.94 VEHICLE LEASES- BUILDING INSPECTORS
16696	272638	8/24/20	SUPERIOR CHEMICAL CORP	241.47 FOAM SOLVENT DEGREASER & WASP/HORNET SPRAY
16697	1316473-IN	8/24/20	PORT A JOHN	110.00 HANDICAP RESTROOM- BARK LAKE BOAT LAUNCH
16698		8/24/20	WE ENERGIES	41.21 SERVICE FROM 07/14/20 TO 08/14/20
16699		8/24/20	WISC DEPT OF JUSTICE	126.00 JULY BACKGROUND CHECKS
16700	2027002	8/24/20	WISSOTA SAND AND GRAVEL CO	784.13 ROAD MATERIALS- 1-1/4" TB
16701		8/24/20	RICHFIELD VOL FIRE DEPT CO	44,966.24 SEPTEMBER CONTRACT SERVICES
16702	104407	8/24/20	CEDAR CORPORATION	9,663.58 PROFESSIONAL SERVICES THROUGH 07-18-2020
16703	29-137	8/24/20	CIVI TEK CONSULTING	357.70 JULY CONSULTING SERVICES
16704	1-20003	8/24/20	COMPETITIVE MAILING SOLUTIONS	121.90 POSTAGE METER RED INK CARTRIDGE
16705	395-0000183292	8/24/20	WI DEPT OF TRANSPORTATION	753.78 PERMIT- WI 167 & RICHFIELD PW
ACH		8/25/20	VILLAGE OF RICHFIELD	18,645.29 BIWEEKLY PR #18
ACH		8/26/20	ELECTRONIC FEDERAL TAX PMT	6,359.72 FICA TAX- BIWEEKLY PR #18
ACH		8/26/20	WISCONSIN DEFERRED COMP	760.00 PLAN 457- BIWEEKLY PR #18
ACH		8/26/20	WI DEPT OF REVENUE	1,410.40 STATE WITHHOLDING TAX- PE 8/16/20
ACH		8/26/20	CAPITAL ONE	2,655.07 CREDIT CARD PURCHASES: JUL 06, 2020 - AUG 05, 2020
ACH		8/27/20	VILLAGE OF RICHFIELD	831.12 QUARTERLY PR #1 & 2
16706-16713		8/27/20	VILLAGE OF RICHFIELD	526.37 QUARTERLY PR #1 & 2
ACH		8/28/20	ELECTRONIC FEDERAL TAX PMT	225.02 FICA TAX- QUARTERLY PR #1 & 2
16714-16742		8/26/20	VILLAGE OF RICHFIELD	6,056.03 ELECTION PR #3
16743		8/27/20	POSTMASTER	1,006.14 POSTAGE- NEWSLETTER SEPT/OCT
			TOTAL BATCH #1	98,013.76 Checks written end of August
BATCH #2				
16745	262628760108	9/1/20	AT&T	43.22 MONTHLY SERVICE- AUG 19 THRU SEP 18
16746	RI104571319	9/1/20	FP MAILING SOLUTIONS	117.00 POSTAGE METER RENTAL- 08/05/20 - 11/04/20
16748		9/1/20	MENARDS	173.79 DPW SUPPLIES
16749	AR119657	9/1/20	OFFICE COPYING EQUIPMENT LTD	615.72 SHARP COPIER CONTRACT- 07/12/2020 TO 08/11/2020
16750	1694584	9/1/20	PAYNE & DOLAN INC	1,470.83 ROAD MATERIALS- 4 LT 12.5 MM & COMMERCIAL 9.5 MM
16751		9/1/20	PORT A JOHN	220.00 HANDICAP RESTROOMS- LITTLE FIESS LAKE BOAT LAUNCH & NATURE PARK
16752		9/1/20	ST GABRIEL PARISH	50.00 REFUND PICNIC LICENSE & TEMP OPERATOR LICENSES- EVENT CANCELED
16753		9/1/20	WE ENERGIES	775.47 SERVICE FROM 07/16/20 TO 08/18/20
16754	243386	9/1/20	KUNKEL ENGINEERING GROUP	1,790.66 2020 HIGHWAY IMPROVEMENT PROGRAM THROUGH JULY 31, 2020
16755	13255	9/1/20	MUNICIPAL LAW & LITIGATION	4,779.37 JULY & AUGUST LEGAL SERVICES
16756	1-20011	9/1/20	4IMPRINT	1,527.04 ABSENTEE VOTING PENS
16757		9/1/20	LAKESIDE INTERNATIONAL TRUCKS	208.63 TRUCK #7- AIR CLEANER HOSE, WIPER ARM, WASHER CAP / WIPER BLADES- STOCK
16758	0000-039-083	9/1/20	WE ENERGIES	902.16 SERVICE FROM 06/17/20 TO 08/18/20
ACH		9/2/20	VILLAGE OF RICHFIELD	2,058.64 MONTHLY PR #9
ACH		9/3/20	ELECTRONIC FEDERAL TAX PMT	543.07 FICA TAX- MONTHLY PR #9
ACH		9/3/20	STATE OF WI E-PAYMENT SERVICES	18,167.90 OCTOBER HEALTH INSURANCE PREMIUM
ACH		9/9/20	VILLAGE OF RICHFIELD	18,842.51 BIWEEKLY PR #19
ACH		9/10/20	ELECTRONIC FEDERAL TAX PMT	6,419.82 FICA TAX- BIWEEKLY PR #19
ACH		9/9/20	WISCONSIN DEFERRED COMP	760.00 PLAN 457- BIWEEKLY PR #19
ACH		9/9/20	WI DEPT OF REVENUE	1,287.40 STATE WITHHOLDING TAX- PE 8/31/20
16759		9/9/20	CINTAS CORPORATION LOC	429.21 DPW UNIFORM SERVICE
16760	26353	9/9/20	EH WOLF & SONS, INC	2,361.17 AUGUST FUEL- GAS & DIESEL
16761	88804	9/9/20	MENARDS	56.40 DPW SHOP SUPPLIES
16762		9/9/20	PAYNE & DOLAN INC	2,783.15 ROAD MATERIALS- 5 LT 9.5 MM & COMMERCIAL 9.5 MM
16763	7575	9/9/20	WASHINGTON COUNTY TREASURER	4,627.67 LAY RR CROSSING, PAINTING RR CROSSING & PAINTING- 7/13/2020 THRU 7/29/2020
16764		9/9/20	WE ENERGIES	2,048.32 SERVICE FROM 07/27/20 TO 08/26/20
16765		9/9/20	FALLS AUTO PARTS & SUPPLIES INC	949.88 JULY & AUG PURCHASES- DPW STOCK & PARTS / PARKS, FIRE DEPT & BLDG INSP PARTS
16766		9/9/20	PETITE-CRETE LLC	460.00 READY MIX CONCRETE
16767	20-27225	9/9/20	AYER ELECTRIC CO	932.30 BARK LAKE SHELTER ELECTRICAL WORK- EAGLE SCOUT PROJECT
16768	1540390820	9/9/20	CONLEY MEDIA LLC	82.45 AUGUST LEGAL NOTICES
16769	1-20007	9/9/20	GRAPHIC EDGE PRINTING	145.00 WHITE REGULAR NON-WINDOW ENVELOPES IN BLACK INK
16770	50773 / 50888	9/9/20	ONTECH SYSTEMS INC	237.00 AUGUST WEBROOT & MANAGED SECURITY AGREEMENT
16771		9/9/20	PUBLIC HEALTH DEPARTMENT	120.00 TN WELL TESTING- VILLAGE HALL, GARAGE, HERITAGE PARK CONCESSION STAND & DPW
16772	35	9/9/20	TWO BROTHERS AND A MOP	480.00 AUGUST CLEANING SERVICES- VILLAGE HALL & DPW
16773	2020-6	9/9/20	WASHINGTON COUNTY CVB	2,200.00 ECONOMIC DEVELOPMENT PARTNERSHIP TOURISM- PROMOTION & MARKETING
16774	14457	9/9/20	WASHINGTON CTY SHERIFFS OFFICE	32,698.04 JULY CONTRACT SERVICES
16775		9/11/20	NEU'S BUILDING CENTER INC	598.78 JULY & AUGUST PURCHASES- DPW PARTS, DPW & PARKS BLDG SUPPLIES
			TOTAL BATCH #2	111,962.60 Checks written September

6b

VILLAGE OF RICHFIELD
Treasurer's Report for August 31, 2020

BANK ACCOUNT BALANCES

	Interest Rate	Beginning Balance August 1, 2020	Interest Earned	Ending Balance August 31, 2020
Landmark Checking Account	0.25%	\$ 697,042.98	\$ 193.82	\$ 1,240,143.85
LGIP General Fund	0.13%	\$ 3,043,073.69	\$ 341.92	\$ 3,043,415.61
LGIP Fire Impact Fees	0.13%	\$ 34,287.81	\$ 3.85	\$ 34,291.66
LGIP Park Impact Fees	0.13%	\$ 92,611.62	\$ 10.41	\$ 92,622.03
LGIP Tax Account	-	\$ -		
FNB Entrepreneur Plus Account	0.05%	\$ 127,954.23	\$ 5.43	\$ 127,959.66
FNB Comm Choice MMDA Account	0.10%	\$ 260,288.87	\$ 22.11	\$ 260,310.98
Westbury Bank MM Account	0.25%	\$ 258,406.32	\$ 54.72	\$ 258,461.04

CERTIFICATES OF DEPOSIT

	Purchase Date	Expiration Date	Interest Rates	Amount
Westbury Bank- 18 Month	April 24, 2018	April 24, 2021	1.74%	\$ 271,181.92
BMO Harris Bank- 11 Month	June 24, 2020	May 24, 2021	0.80%	\$ 267,983.43

**** All CD's are fully FDIC insured****

LETTERS OF CREDIT/PERFORMANCE BONDS/DEVELOPER GUARANTEES

	Purchase Date	Expiration Date	Amount
US Bank National Association (Kwik Trip Inc)	January 4, 2019	January 4, 2021	\$ 1,353,000.00
Horicon Bank (Steven Schmidt- Whitetail Run Road Ext)	January 17, 2019	January 17, 2021	\$ 33,600.00
First National Bank (Monches Investments LLC- Escrow of Funds)	July 2, 2019		\$ 71,435.79

excel/mydocuments/treasurersreport.xls

6c

2020-21 "NEW" OPERATOR'S LICENSE APPLICATIONS

Meeting Date: September 17, 2020

Submitted by: Deputy Clerk, Cox

	FIRST NAME	LAST NAME	ESTABLISHMENT	COURSE OR LICENSE
1	Michael	Gwinn	Wicked Archery	COURSE
2	Kenneth	Adamec	Sloppy Joes	LICENSE
3	Heidi	Hokenstad	American Legion Post	LICENSE
4	Matthew	Harris	Country Mart BP	COURSE
5	Hannah	Fichtner	Arrowhead Golf Course	COURSE
6	Mackenzie	Will	Arrowhead Golf Course	COURSE
7	Amber	Schmidt	Badger Burger Company	COURSE
8	Emily	VanDyke	Kwik Trip	COURSE
9	Erin	Barrie	Kettle Hills Golf Course	COURSE
10				
11				
22				

6d

Statewide Services, Inc.

Claim Division

1241 John Q. Hammons Dr.
P.O. Box 5555
Madison, WI 53705-0555
877-204-9712

August 19, 2020

GENDLIN, LIVERMAN & RYMER
ATTN: ADAM C. ESSLING
10335 W. OKLAHOMA AVE. SUITE 300
MILWAUKEE, WI 53227

via email: aessling@glr-law.com

Re: Your Clients: Andres Zamudio Hernandez, Zosimo Martinez Macario, and
Rafael Moreno
Our Insured: Village of Richfield
Claim No: WM000661660016
Date/Loss: 02/17/2020

Dear Mr. Essling:

Statewide Services, Inc. administers the claims for the League of Wisconsin Municipalities Mutual Insurance, which provides the insurance coverage for the Village of Richfield. We are in receipt of the Claims you submitted for your above-named clients regarding the three-vehicle accident that occurred on February 17, 2020 involving your clients, a Village of Richfield snowplow, and a third vehicle driven by Donovan Klug (insured with Progressive Insurance).

We have performed an investigation and determined that the majority of negligence does not rest with our insured for this accident as this was an emergency situation, and we believe the majority of negligence would rest with the driver of your clients' vehicle, Manuel de Jesus Moreno. Furthermore, there was a third vehicle/driver involved in this accident (Donovan Klug) who we believe contributed to this accident. In summary, we believe that this accident, and the resulting injuries and damages, would not have occurred if not for your clients' actions and negligence.

Therefore, in the absence of negligence on behalf of the Village of Richfield, Statewide Services Inc. is advising the Village to disallow these claims.

Sincerely,

Ginger Kimpton
Senior Casualty Claims Adjuster
855-828-5515 office
866-828-6613 fax
gkimpton@statewidesvcs.com

CC: Village of Richfield and Bill King, Agent

Statewide Services, Inc.

Claim Division

1241 John Q. Hammons Dr.
P.O. Box 5555
Madison, WI 53705-0555
877-204-9712

August 19, 2020

VILLAGE OF RICHFIELD
ATTN: JIM HEALY
4128 HUBERTUS ROAD
HUBERTUS, WI 53033

Via E-mail

Our Claim #: WM000661660016

Date of Loss: 02/17/2020

Regarding Claimants:

Andres Zamudio Hernandez, 3719 W. Greenfield Ave, Upper, Milwaukee WI 53215

Zosimo Martinez Macario, 515 South 63rd St, Milwaukee WI 53214

Rafael Moreno, 515 South 63rd St, Milwaukee, WI 53214

Attorney: Adam Essling, Gendlin Liverman & Rymer SC, 10335 W. Oklahoma Ave Ste 300, Milwaukee, WI 53227

Dear Mr. Healy:

Statewide Services, Inc. administers the claims for the League of Wisconsin Municipalities Mutual Insurance, which provides the insurance coverage for the Village of Richfield. We are in receipt of the Claims Attorney Essling submitted for the above-named claimants regarding a three-vehicle accident that occurred on February 17, 2020 involving his clients, a Village of Richfield snowplow, and a third vehicle driven by Donovan Klug (insured with Progressive).

Please be advised that we recommend that the Village of Richfield deny all three claims pursuant to the Wisconsin Statute for Disallowance of Claim 893.80(1g). The disallowance of these claims will shorten the statute of limitations period to six months. The basis of this denial is that our investigation has determined that our insured, the snow plow driver, was not the majority at-fault for this accident, but rather the majority of negligence would rest with the driver of the claimant vehicle, Manuel de Jesus Moreno for creating an emergency situation. Furthermore, there was a third vehicle/driver involved in this accident (Donovan Klug) who we believe contributed to this accident. Please note, Progressive has denied liability for this accident. In summary, we believe that this accident, and the resulting injuries and damages, would not have occurred if not for the claimants' actions and negligence.

Please send three separate Disallowances (one for each claimant), on your letterhead, directly to the claimants' addresses listed above. These should be sent certified or registered mail and must be received by the claimants within 120 days after you received the Notice of Claim. Please also send copies to Attorney Essling at the address above. And please send me a copy of the Notice of Disallowances for my file.

Sincerely,

6e

Cooperative Agreement

To Satisfy Eligibility for Recycling Consolidation Grant

2020-2021

WHEREAS, This agreement is entered into between the Town of Polk and the Village of Richfield for the purpose of implementing efficiencies related to operating an effective recycling program in accordance with ss. 287.11 and 287.24, Wis. Stats., and ch. NR 542,

WHEREAS, The Town of Polk and the Village of Richfield agree to jointly undertake the following effective recycling program activities: *“Developing and distributing educational materials relating to waste reduction, reuse, and recycling”*

WHEREAS, The Town of Polk and the Village of Richfield plan to develop educational literature for residents at our respective recycling centers located at the following locations:

Town of Polk:

3680 State Hwy 60
Slinger, WI 53086

Village of Richfield:

1345 Hillside Road
Hubertus, WI 53033

WHEREAS, Literature that will be jointly produced by the Town of Polk and the Village of Richfield will be made available to residents who utilize the services of our respective Recycling Centers on the following dates in 2020-2021:

Town of Polk:

- Every Saturday from 9AM-12PM

Village of Richfield

- First and third Saturday of every month from 7AM-1PM
- Second and fourth Thursday from 6PM-8PM from April to November

WHEREAS, The Town of Polk and the Village of Richfield will be responsible for having a sufficient supply of literature for its residents and the literature will be printed on standard 8.5"x11" paper,

WHEREAS, The Town of Polk and the Village of Richfield as independent “Responsible Units” will cooperatively work together in 2020-2021 to ensure that the literature that is distributed to their respective residents will be relevant, informational, and promote the usage of recycling by highlighting the benefits of this very important practice.

WHEREAS, The Staff from both the Town of Polk and the Village of Richfield expect to save significant administrative time and effort by joining in this cooperative agreement to better educate the public about the benefits of recycling.

WHEREAS, This cooperative agreement shall run from January 1, 2021 to December 31, 2021

The following Terms and Conditions apply:

1. **Extension of Agreement.** The Town of Polk and the Village of Richfield agree to meet on or before October 1st, 2021 to consider whether to extend, revise or terminate this agreement beyond January 1, 2022. In the event the parties are unable to reach an agreement regarding extending the agreement, this agreement will terminate on December 31, 2020.
2. **Governing Law.** This agreement shall be construed and enforced in accordance with the laws of the State of Wisconsin.
3. **Entire Agreement.** This agreement constitutes the entire agreement of the parties hereto with respect to the subject matter hereof, and supersedes all prior or contemporaneous agreements, whether oral or written. Any modifications to this agreement must be in writing and signed by both parties.
4. **Assignment.** This agreement shall be binding upon and shall take effect to the benefits of the parties hereto and their respective successors and permitted assignees.

TOWN OF POLK

Albert J. Schulteis, Chairman
Printed Name of Authorized Representative

Albert J. Schulteis
Signature of Authorized Representative

Town of Polk
Responsible Unit Name

9-8-2020
Date

VILLAGE OF RICHFIELD

Printed Name of Authorized Representative

Signature of Authorized Representative

Responsible Unit Name

Date

7a



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Two-Lot CSM – St. Augustine Catholic School LLC. located at 4908 Plat Road (Tax Key: V10_122100Z) and 601 Plat Road (Tax Key: V10_1219)
DATE SUBMITTED: September 8, 2020
SUBMITTED BY: Jim Healy, Village Administrator

POLICY QUESTIONS: DOES THE VILLAGE BOARD WISH TO ACCEPT THE RECOMMENDATION OF THE PLAN COMMISSION TO APPROVE THE PROPOSED CSM FOR A BOUNDARY LINE RELOCATION?

ISSUE SUMMARY:

As a part of the proposal, Monches Property LLC. (John and Allison Loosen) is petitioning for a boundary line adjustment to give a few more acres of residential land from the former Plat School to their private residence. Currently, the school property has 7.99-acres. After the proposed boundary line relocation, the school will have just shy of 4.5-acres. In the I-1, Institutional District, the minimum acreage requirement is 1-acre [70.206(E)(1)]. Mr. Loosen's private residence, directly north of the former Plat School is zoned Rs-1, Country Estates District and has 8.13-acres. By adjusting the property boundary line, Mr. Loosen will end up with 11.176-acres which exceeds the 10-acre minimum for newly created parcels. Additionally, 1.209-acres are being dedicated to the Village for right-of-way purposes. Both properties are compliant with the Village Code's Lot Design standards. Village Engineer Ron Dalton has reviewed the proposed CSM and has recommended approval pending a few administrative modifications which are noted in **Red**. The property owner will be coming back to petition the rezoning of the transferred land from I-1, Institutional District to Rs-1, Country Estates District. This will involve a Comprehensive Plan Map amendment for the legally described area and the subsequent zoning change.



It should also be noted that Village Staff and the Holy Hill Area School District notified every property owner within 500' of the property boundary line to provide them notice of this meeting and the proposed transfer of ownership of this property. Information was also posted on the Village's website and in our recent edition of the Richfield Happenings newsletter. Village Staff has received calls from several area residents supporting the continued use of this building as a school. At the September 10th Plan Commission meeting, the Commission recommended approval to the Village Board without objection.

FISCAL IMPACT:

REVIEWED BY:

Deanna Hoepf
Village Deputy Treasurer

Initial Project Costs: Administrative
Future Ongoing Costs: Administrative
Physical Impact (on people/space): Creation of a two (2) lot CSM
Residual or Support/Overhead/Fringe Costs: Administrative

ATTACHMENTS

1. Letter dated August 27, 2020 from Village Engineer Ron Dalton RE: Monches Properties LLC CSM



VILLAGE OF RICHFIELD

VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Two-Lot CSM – St. Augustine Catholic School LLC. located at 4908 Plat Road (Tax Key: V10_122100Z) and 601 Plat Road (Tax Key: V10_1219)

DATE SUBMITTED: September 8, 2020

SUBMITTED BY: Jim Healy, Village Administrator

STAFF RECOMMENDATION:

Motion to approve the proposed Two-Lot CSM for Monches Properties LLC (Mr. and Mrs. John Loosen) for property located at 4908 Plat Road (Tax Key: V10_122100Z) and 601 Plat Road (Tax Key: V10_1219) subject to the following Specific and General Conditions of Approval:

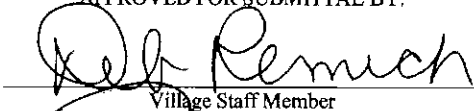
Specific Conditions of Approval:

The applicant address, to the satisfaction of the Village Engineer, comments from his letter dated August 27, 2020.

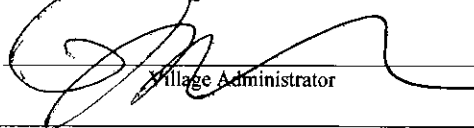
General Conditions of Approval:

1. **Staff and Governmental Approval:** Subject to the developer satisfying all comments, conditions and concerns of the Village Planner, Village Engineer and all reviewing, objecting and approving bodies, which may include but not limited to the State of Wisconsin Department of Safety and Professional Services per Ch. 236, Wisconsin Statutes and Ch. SPS 385, Wisconsin Administrative Code; the State of Wisconsin Department of Transportation per Ch. Trans. 236, Wisconsin Statutes, and Washington County; in regard to the Final Plat, and obtaining all necessary permits and approvals, and satisfaction of applicable requirements of State, Federal and Village Codes, statutes lawful orders, prior to commencing recording of the Final Plat, whichever is earlier.
2. **Professional Fees:** Petitioner shall, on demand, reimburse the Village of all costs and expenses of any type that the Village incurs in connection with this development, including the cost of professional services incurred by the Village (including engineering, legal, planning and other consulting fees) for the review and preparation of required documents or attendance at meetings or other related professional services for this application, as well as to enforce the conditions in this conditional approval due to a violation of these conditions.
3. **Payment of Charges:** Any unpaid bills owed to the Village by the subject property owner or his or her tenants, operators or occupants, for reimbursement of professional fees (as described above); or for personal property taxes; or for real property taxes; or for licenses, permits fees or any other fees owed to the Village shall be placed upon the tax roll for the Subject Property if not paid within 30 days of billing by the Village, pursuant to Section 66.0627, Wis. Stats. Such unpaid bills also constitute a breach of the requirements of this conditional approval that is subject to all remedies available to the Village, including possible cause for termination of the conditional approval.

APPROVED FOR SUBMITTAL BY:



Village Staff Member



Village Administrator

VILLAGE CLERK USE ONLY
BOARD ACTION TAKEN

Resolution No. _____
Ordinance No. _____
Approved _____
Other _____

Continued To: _____
Referred To: _____
Denied _____
File No. _____

August 27, 2020

Mr. James Healy, Village Administrator
Village of Richfield
4128 Hubertus Road
Hubertus, Wisconsin 53033

RE: Monches Properties LLC CSM

Dear Mr. Healy:

We have completed our review of the above referenced CSM received on August 29, 2020. The CSM was prepared by LandTech Surveying, Matthew T. O'Rourke P.L.S. It is our understanding that the proposed Land Division is being proposed under section 330 of the Village Code.

We have the following comments and recommendations:

Sheet 1:

- Add setback information per Village code 330-34(a)(2).
- Add "and NE ¼ of the SE ¼" to the header according to vicinity map.
- Add adjacent R.O.W. width on Plat Road.
- Reserve a 2"x3" area somewhere on sheet, typically upper right corner for Register of Deeds recordation.
- 40' Right of Way dedication was shown on the preliminary CSM, this version shows 33'. Does 33' conform to the Villages Comprehensive use Plan?
- Provide a permissive use agreement for the driveway near the house, parking area near the school, and the school building if the Right of Way should be 40'.
- Add a vision triangle to the Plat and Monches intersection.
- Verify section and 1/4, 1/4 information.
- Add a note stating "Various buildings and other improvements existed on Lot 1 and Lot 2 on the date of the survey which may or may not comply with the Village's zoning regulations in effect on the date the Village Board approved this certified survey map. Approval of this certified survey map does not waive any zoning requirement. Therefore, all buildings, improvements, and uses are subject to applicable zoning regulations that are in effect."

Sheet 2:

- Add "and NE ¼ of the SE ¼" to the header according to vicinity map.
- Add "and NE ¼ of the SE ¼" to the description of the Surveyors Certificate.

Sheet 3:

- Add "and NE ¼ of the SE ¼" to the header according to vicinity map.

Sheet 4:

- Add "and NE ¼ of the SE ¼" to the header according to vicinity map.

Submitted data has been reviewed for conformance with generally accepted surveying practices and Village policies. Although this data has been reviewed, the surveyor is responsible for the thoroughness and accuracy of survey and supplemental data and for compliance with all state and local codes, ordinances, and procedures. Modification to the survey, etc., may be required should errors or changed conditions be found at a future date.

Please contact me at our Cedarburg office (phone 262-204-2341) if you require any additional information or if you have any questions.

Sincerely,

CEDAR CORPORATION



Ron Dalton, P.E.

Director/Office Manager

RD/MJR

Enclosure(s): As Noted

Cc: Matthew O'Rourke, LandTech Surveying, w/encl., via email

CEDAR CORPORATION



Mitchell Reimer, P.L.S.

Professional Land Surveyor

PRELIMINARY

WASHINGTON CO. CERTIFIED SURVEY MAP NO. _____ UNPLATTED LANDS IN THE SE 1/4 OF THE SE 1/4 OF SECTION 30-9-19, R19E, VILLAGE OF RICHFIELD, WASHINGTON COUNTY, WISCONSIN.

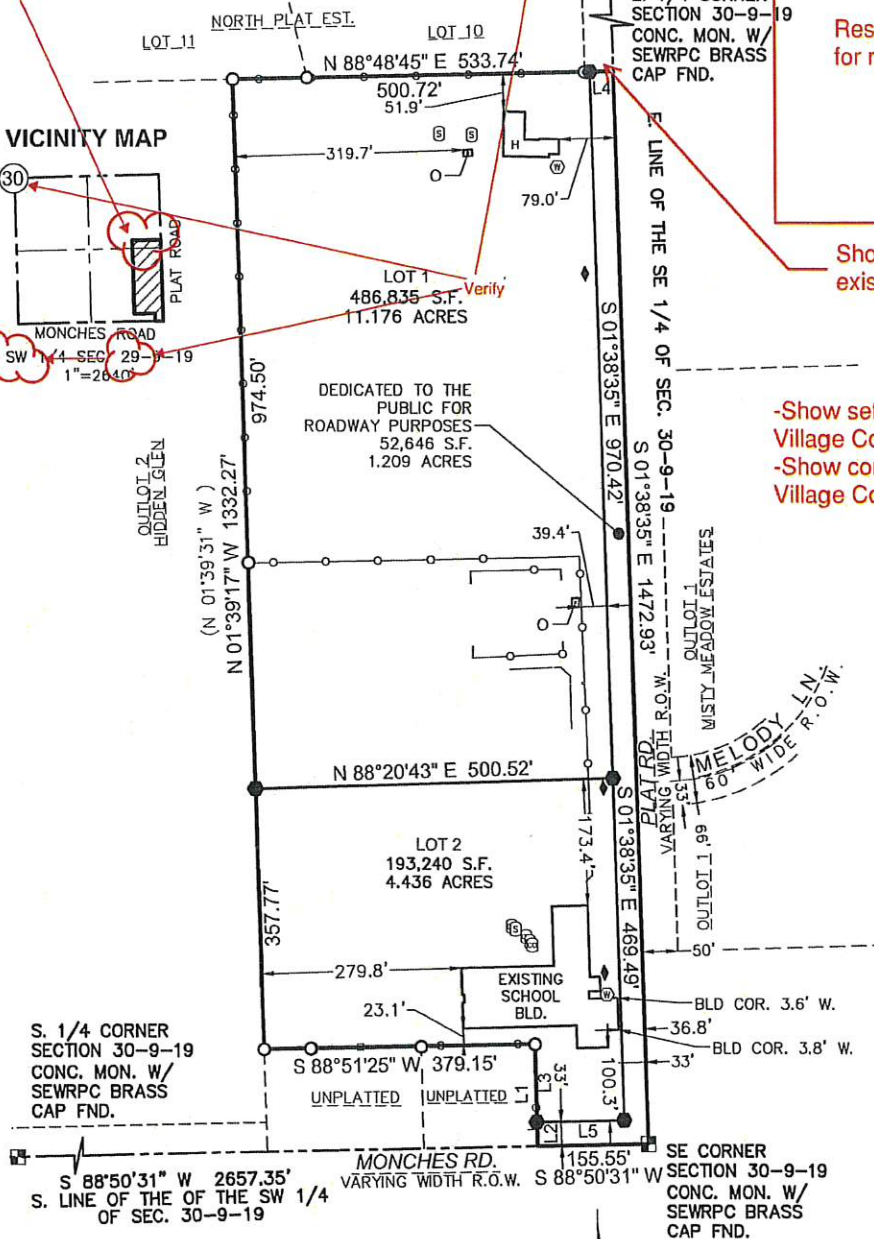
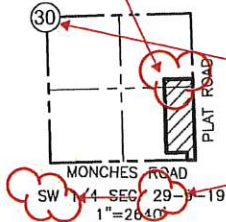
Add "and Part of the NE 1/4 of the SE 1/4"

Reserve 2"x3" area for recording info

Show R.O.W. width existing

-Show setback information
Village Code 330-34(a)(2)
-Show contours
Village Code 330-34(b)

VICINITY MAP

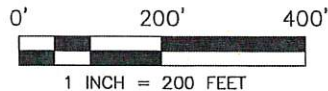


LINE	BEARING	DISTANCE
L1	N 01°08'35" W	140.29'
L2	N 01°09'29" W	33.00'
L2	S 01°08'35" E	140.29'
L3	N 01°08'18" W	107.29'
L4	N 88°48'45" E	33.00'
L5	N 88°50'31" E	122.27'

SEE SHEET 2 FOR NOTES & LEGEND.



LAND SURVEYING • LAND PLANNING
111 W. 2ND STREET
OCONOMOWOC, WI 53066
WWW.LANDTECHWI.COM
(262) 367-7599



PREPARED FOR:
MONCHES PROPERTIES LLC &
JOHN & ALLISON LOOSEN
601 PLAT ROAD
COLGATE, WI 53017

THIS INSTRUMENT WAS DRAFTED BY MATTHEW T. O'ROURKE, S-2771

DATED 8/26/2020
JOB# 20171
SHEET 1 OF 4

Add "and Part of the NE 1/4 of
the SE 1/4"

WASHINGTON CO. CERTIFIED SURVEY MAP NO. _____
UNPLATTED LANDS BEING PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 30, T9N, R19E, VILLAGE OF _____
RICHFIELD, WASHINGTON COUNTY, WISCONSIN.

SURVEYOR'S CERTIFICATE:

I, MATTHEW T. O'ROURKE, PROFESSIONAL LAND SURVEYOR, HEREBY CERTIFY:

THAT I HAVE SURVEYED, DIVIDED AND MAPPED A DIVISION OF UNPLATTED LAND BEING PART OF THE SE 1/4 IF THE SE 1/4 OF SECTION 30, TOWN 9 NORTH RANGE 19 EAST, VILLAGE OF RICHFIELD, WASHINGTON COUNTY, WISCONSIN DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SECTION 30, TOWN 9 NORTH, RANGE 19 EAST ALSO BEING THE POINT OF BEGINNING; THENCE S 88°50'31" W, ALONG THE SOUTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION, 155.55 FEET; THENCE N 01°08'35" W, 140.29 FEET; THENCE S 88°51'25" W, 379.15 FEET, TO THE EAST LINE OF OUTLOT 2 OF HIDDEN GLEN SUBDIVISION; THENCE N 01°39'17" W, ALONG THE EAST LINE OF OUTLOT 2 OF HIDDEN GLEN SUBDIVISION, 1332.27 FEET TO THE SOUTH LINE OF LOT 11 OF NORTH PLAT ESTATES SUBDIVISION; THENCE N 88°48'45" E, ALONG THE SOUTH LINE OF LOT 11 AND 10 OF NORTH PLAT ESTATES SUBDIVISION, 533.74 FEET TO THE CENTERLINE OF PLAT ROAD ALSO BEING THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 30; THENCE S 01°38'35" E, ALONG THE EAST LINE OF THE SOUTHEAST 1/4 OF SECTION 30, 1472.93 FEET TO THE POINT OF BEGINNING.

LANDS AS DESCRIBED HAVING AN AREA OF 732,720 SQUARE FEET OR 16.821 ACRES.
DEDICATING FOR ROADWAY PURPOSES FOR PLAT ROAD AND MONCHES ROAD AS DEPICTED HEREON.

THAT I HAVE MADE SAID SURVEY BY THE DIRECTION OF THE JOHN E. AND ALLISON M. LOOSEN AND MONCHES PROPERTIES LLC, OWNERS OF SAID LANDS.

THAT SUCH MAP IS A CORRECT REPRESENTATION OF THE EXTERIOR BOUNDARIES OF THE LAND SURVEYED AND THE DIVISION THEREOF.

THAT I HAVE FULLY COMPLIED WITH PROVISIONS OF S. 236.34 OF THE WISCONSIN STATUTES AND THE SUBDIVISION CONTROL ORDINANCE OF VILLAGE OF RICHFIELD IN SURVEYING, DIVIDING, DEDICATING AND MAPPING THE SAME.

DATED THIS _____ DAY OF _____, 20____.

MATTHEW T. O'ROURKE, S-2771

LEGEND

■	SECTION CORNER MONUMENT
○	FOUND 1" IRON PIPE OR NOTED
●	SET 0.75" O.D. X 18" REBAR
	WEIGHING 1.502 LBS/FT.
⊙	WELL
⊗	SEPTIC VENT
⊕	SEPTIC CLEANOUT
—○—	CHAINLINK FENCE
○	OUTBUILDING
H	HOUSE
◆	DRIVEWAY LOCATION
—□—	WOOD FENCE

Add "and Part of the NE 1/4 of
the SE 1/4"

WASHINGTON CO. CERTIFIED SURVEY MAP NO. _____
UNPLATTED LANDS BEING PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 30, T9N, R19E; VILLAGE OF _____
RICHFIELD, WASHINGTON COUNTY, WISCONSIN.

OWNER'S CERTIFICATE:

AS OWNERS WE JOHN E. AND ALLISON M LOOSEN HEREBY CERTIFY THAT WE CAUSED SAID LANDS TO BE
SURVEYED, DIVIDED, DEDICATED AND MAPPED AS SHOWN ON THIS MAP. WE ALSO CERTIFY THAT THIS CSM IS
REQUIRED TO BE SUBMITTED TO THE FOLLOWING FOR APPROVAL: VILLAGE OF RICHFIELD
WITNESS THE HAND AND SEAL OF SAID OWNERS:

THIS _____ DAY OF _____, 20_____.

JOHN E. LOOSEN

ALLISON M. LOOSEN

STATE OF WISCONSIN)SS
COUNTY OF _____)

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 20_____, THE ABOVE NAMED JOHN E.
LOOSEN AND ALLISON M. LOOSEN, TO ME KNOWN TO BE THE SAME PERSON(S) WHO EXECUTED THE FOREGOING
INSTRUMENT AND ACKNOWLEDGED THE SAME.

NOTARY PUBLIC, _____, COUNTY, WI

PRINT NAME, _____

MY COMMISSION EXPIRES. _____

CORPORATE OWNER'S CERTIFICATE:

AS OWNER MONCHES PROPERTIES LLC CERTIFY THAT WE CAUSED SAID LANDS TO BE SURVEYED, DIVIDED,
DEDICATED AND MAPPED AS SHOWN ON THIS MAP. WE ALSO CERTIFY THAT THIS CSM IS REQUIRED TO BE
SUBMITTED TO THE FOLLOWING FOR APPROVAL: VILLAGE OF RICHFIELD
WITNESS THE HAND AND SEAL OF SAID OWNERS:

THIS _____ DAY OF _____, 20_____.

ALLISON M. LOOSEN- MONCHES PROPERTIES LLC

STATE OF WISCONSIN)SS
COUNTY OF _____)

PERSONALLY CAME BEFORE ME THIS _____ DAY OF _____, 20_____, THE ABOVE NAMED
MONCHES PROPERTIES LLC, ALLISON M. LOOSEN, TO ME KNOWN TO BE THE SAME PERSON(S) WHO EXECUTED
THE FOREGOING INSTRUMENT AND ACKNOWLEDGED THE SAME.

NOTARY PUBLIC, _____, COUNTY, WI

PRINT NAME, _____

MY COMMISSION EXPIRES. _____

Add "and Part of the NE 1/4 of
the SE 1/4"

WASHINGTON CO. CERTIFIED SURVEY MAP NO. _____
UNPLATTED LANDS BEING PART OF THE SE 1/4 OF THE SE 1/4 OF SECTION 30, T9N, R19E, VILLAGE OF _____
RICHFIELD, WASHINGTON COUNTY, WISCONSIN.

VILLAGE OF RICHFIELD BOARD APPROVAL

THIS LAND DIVISION IS HEREBY APPROVED BY THE VILLAGE OF RICHFIELD BOARD, THIS

_____ DAY OF _____, 20_____.

JOHN JEFFORDS, VILLAGE PRESIDENT

DONNA COX, DEPUTY CLERK

7b



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Extraterritorial Two-Lot CSM Review, Town of Lisbon (Tax Keys: LSBT_0156018),
Kathleen T. Savorias, petitioner
DATE SUBMITTED: September 8, 2020
SUBMITTED BY: Jim Healy, Village Administrator

POLICY QUESTION: DOES THE VILLAGE BOARD WISH TO ACCEPT THE RECOMMENDATION FROM THE PLAN COMMISSION FOR THE APPROVAL OF THE TWO-LOT EXTRATERRITORIAL CSM IN THE TOWN OF LISBON?

ISSUE SUMMARY:

The property in question is located at W244 N8883 Cordell Lane in the Town of Lisbon. The property is considered a lot of record, with an existing home and pole barn. The property is located one-half mile south of CTH Q, in the subdivision east of Hillside Road. Because the proposed land division is within 1.5 miles of our municipal boundary, the Village has extraterritorial review authority. Lot 1 is a 1.351-ac (63,922sqft) property which has an A-5, Mini Farm District. Lot 2 is a 7.492-ac (326,357sqft) property also with the same zoning. The purpose of this Two-Lot CSM is to subdivide the property to create a new parcel and monument the property boundary lines. Waukesha County is currently in process of reviewing the proposed CSM and the Town of Lisbon has yet to take up the proposal. However, from speaking with the petitioner, Waukesha County has provided initial commentary and the Town is scheduled to take this matter up in the coming weeks.

The proposed CSM has been prepared by Mr. John Stigler, the former Town of Lisbon contracted engineer with Jahnke & Jahnke of Brookfield. It is assumed that these parcels conform with local zoning restrictions and lot design standards. However, the circle driveway servicing Lot 2 encroaches onto Lot 1 and it is very likely that if the Town of Lisbon has a setback requirement, that it does not meet the same. We will raise the issue with the Town's consultant planner.

The Village of Richfield's adopted Comprehensive Plan addresses the Village's legal right to object to extraterritorial plat reviews which include CSMs and subdivision plats, but historically the Village has not exercised this power. At the September 10th Plan Commission meeting, the Plan Commission recommended approval to the Village Board without objection.

FISCAL IMPACT:

REVIEWED BY:

Village Deputy Treasurer

Initial Project Costs: N/A
Future Ongoing Costs: N/A
Physical Impact (on people/spaces): To formally create two (2) parcels.
Residual or Support/Overhead/Fringe Costs: Administrative.

ATTACHMENTS:

1. CSM prepared by John Stigler dated August 18, 2020

STAFF RECOMMENDATION:

Motion to approve the petitioned extraterritorial Two-Lot Certified Survey Map for Ms. Kathy Savorias, for property located at W244 N8883 Cordell Lane (Tax Keys: LBST_0156018) in the Town of Lisbon subject to the following Specific Conditions of Approval:

1. The applicant receive approval from Waukesha County and the Town of Lisbon
2. Signature block for the Village Board be added to say "Jim Healy, Village Clerk" and "John Jeffords, Village President"

APPROVED FOR SUBMITTAL BY:

VILLAGE CLERK USE ONLY
BOARD ACTION TAKEN

Village Staff Member

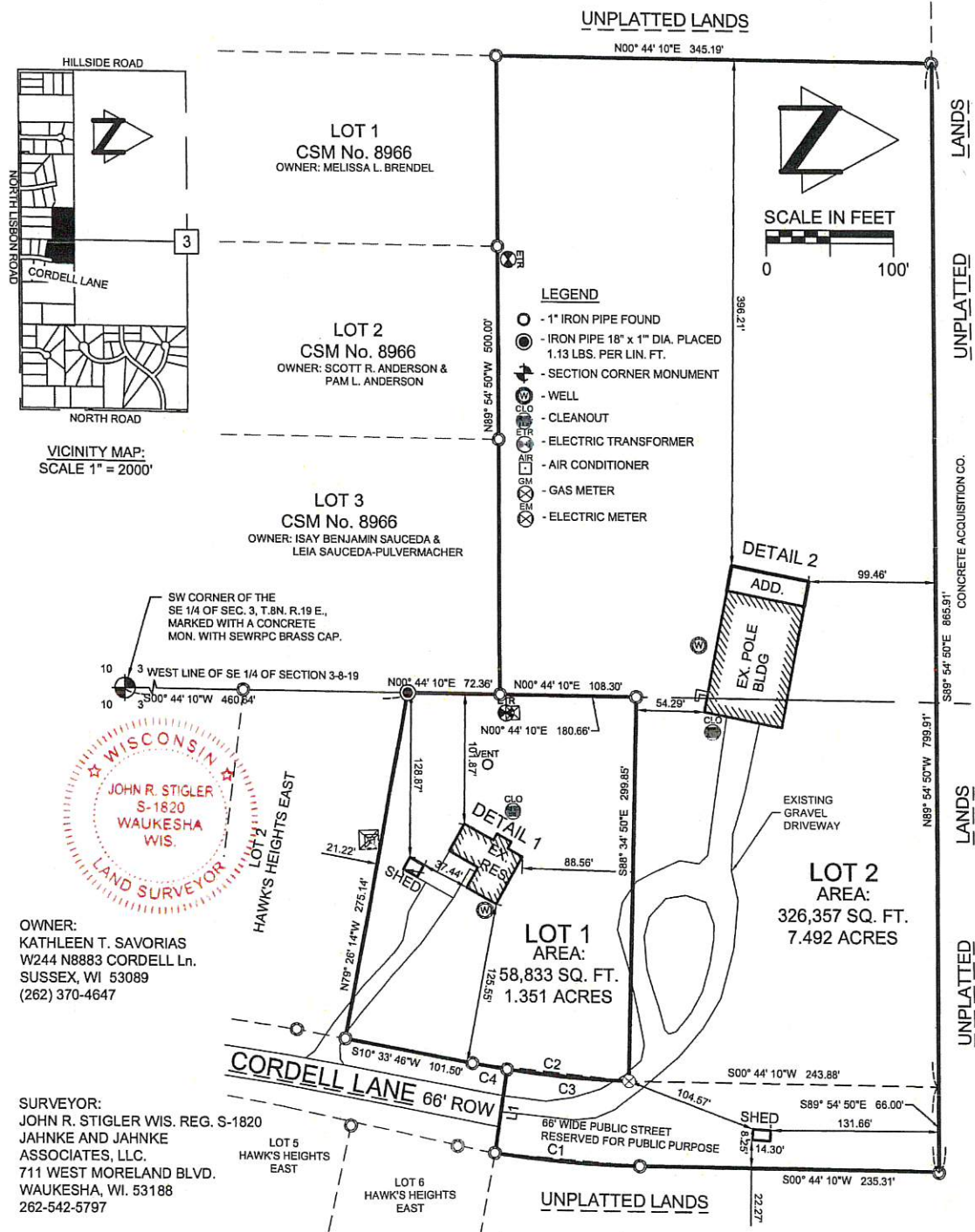
Village Administrator

Resolution No. _____
Ordinance No. _____
Approved _____
Other _____

Continued To: _____
Referred To: _____
Denied _____
File No. _____

CERTIFIED SURVEY MAP NO. _____ Sheet 1 of 5

Lot-1 of Hawk's Heights East, a recorded Subdivision and part of the Southeast Quarter (SE 1/4) of the Southwest Quarter SW (1/4) and the Southwest Quarter (SW 1/4) of the Southeast Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East, Town of Lisbon, Waukesha County, Wisconsin



NOTE:
SEE PAGE 2 LINE & CURVE TABLES AND BUILDING DETAILS

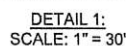
REFERENCE BEARING: THE WEST LINE OF THE SOUTHEAST QUARTER (SE 1/4) OF SECTION 3, TOWN 8 NORTH, RANGE 19 EAST WAS USED AS THE REFERENCE BEARING AND HAS A BEARING OF N 00°44'10" W BASED ON THE WISCONSIN STATE PLANE COORDINATE SYSTEM (SOUTH ZONE)

INSTRUMENT DRAFTED BY JOHN R. STIGLER

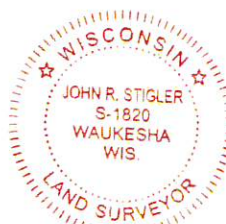
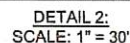
John R. Stigler
JOHN R. STIGLER - Wis. Reg. No. S-1820
DATED this 18th DAY of August, 2020

P.S. LISBON 1074
FILE NAME: S:\PROJECTS\20-9209\DWG\20-9209 CSM.DWG

Lot-1 of Hawk's Heights East, a recorded Subdivision and part of the Southeast Quarter (SE 1/4) of the Southwest Quarter SW (1/4) and the Southwest Quarter (SW 1/4) of the Southeast Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East,
Town of Lisbon, Waukesha County, Wisconsin



CURVE TABLE					
CURVE #	LENGTH	RADIUS	CHORD LENGTH	CHORD BEARING	DELTA
C1	115.74'	847.29'	115.65'	S04° 38' 58"W	7° 49' 36"
C2	124.68'	781.29'	124.55'	S05° 59' 27"W	9° 08' 31"
C3	97.41'	781.29'	97.34'	N04° 59' 28"E	7° 08' 36"
C4	27.27'	781.29'	27.27'	S09° 33' 41"W	2° 00' 00"



John R. Stigler
JOHN R. STIGLER - Wis. Reg. No. S-1820
DATED this 18th DAY of AUGUST, 2020

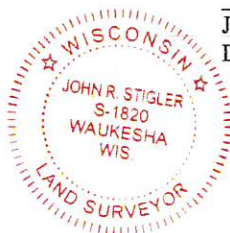
CERTIFIED SURVEY MAP NO. _____ Sheet 3 of 5
Lot-1 of Hawk's Heights East, a recorded Subdivision and part of the Southeast Quarter (SE 1/4) of the
Southwest Quarter SW (1/4) and the Southwest Quarter (SW 1/4) of the Southeast
Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East,
Town of Lisbon, Waukesha County, Wisconsin

SURVEYOR'S CERTIFICATE:

I, John R. Stigler, professional land surveyor, being duly sworn on oath, hereby depose and say that I have surveyed, divided and mapped the following land bounded and described as follows:

Being part of the Southeast Quarter (SE 1/4) of the Southwest Quarter (SW 1/4) and the Southwest Quarter (SW 1/4) of the Southeast Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East, Town of Lisbon, Waukesha County, Wisconsin bounded and described as follows; Commencing at the Southwest corner of the Southeast Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East being marked by a concrete monument with a brass cap; thence North 00°44'10" East along the West line of said Southeast Quarter (SE 1/4) 460.64 feet to the Southwest corner of Lot-1 of Hawk's Heights East, a recorded subdivision and the place of beginning of the land herein described; thence continuing North 00°44'10" East along said West line, 72.36 feet; thence North 89°54'50" West 500.00 feet; thence North 00°44'10" East 345.19 feet; thence South 89°54'50" East 865.91 feet; thence South 00°44'10" West 235.31 feet; thence Southerly 115.74 feet along the Easterly right of way line extended of Cordell Lane and the arc of a curve of radius 847.29 feet, center lies to the West, chord bears South 04°38'58" West 115.65 feet; thence North 81°26'14" West 66.00 feet; thence Southerly along the Westerly right-of-way line of Cordell Lane and the arc of a curve of radius 781.29 feet, center lies to the West, chord bears South 09°33'41" West 27.27 feet; thence South 10°33'46" West 101.50 feet; thence North 79°26'14" West 275.14 feet to the place of beginning. Containing a net area of 326,357 square feet or 7.492 acres of land.

I further certify that I have made such survey, land division and map by the direction of the owners of said land; that such map is a correct representation of the exterior boundaries of the land surveyed and map thereof made; and that I have fully complied with the provisions of Chapter 236 of the Wisconsin State Statutes pertaining to Certified Survey Maps (Section 236.34) and the regulations of the Village of Sussex in surveying, dividing and mapping the same.



John R. Stigler
JOHN R. STIGLER - Wis. Reg. No. S-1820
Dated this 18th day of AUGUST, 2020

STATE OF WISCONSIN)ss
WAUKESHA COUNTY)

The above certificate subscribed and sworn to me this 18th day of AUGUST, 2020.

My commission expires July 5, 2023

Peter A. Muehl
PETER A. MUEHL - NOTARY PUBLIC



OWNER: KATHLEEN T. SAVORIAS

Instrument drafted by John R. Stigler

P.S. Lisbon 1074

CERTIFIED SURVEY MAP NO. _____ Sheet 4 of 5
Lot-1 of Hawk's Heights East, a recorded Subdivision and part of the Southeast Quarter (SE 1/4) of the
Southwest Quarter SW (1/4) and the Southwest Quarter (SW 1/4) of the Southeast
Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East,
Town of Lisbon, Waukesha County, Wisconsin

OWNER'S CERTIFICATE:

As owner, I hereby certify that I caused the land described on this map to be surveyed, divided, mapped and
dedicated as represented on this map. I also certify that this Certified Survey Map is required to be submitted to
the following for approval: Village of Sussex & Town of Lisbon

KATHLEEN T. SAVORIAS - OWNER

STATE OF WISCONSIN)ss
WAUKESHA COUNTY)

Personally came before me this _____ day of _____, 2020, the above named KATHLEEN
T. SAVORIAS, to me known to be the persons who executed the foregoing instrument and acknowledged the
same.

My commission expires _____

NOTARY PUBLIC -

VILLAGE PLAN COMMISSION EXTRA TERRITORIAL APPROVAL:

Approved by the Plan Commission, Village of Sussex, this _____ day of _____, 2020.

ANTHONY LEDONNE - VILLAGE PRESIDENT

SAM LIEBERT - VILLAGE CLERK-TREASURER

VILLAGE BOARD EXTRA TERRITORIAL APPROVAL:

Approved by the Village Board, Village of Sussex, this _____ day of _____, 2020.

ANTHONY LEDONNE - VILLAGE PRESIDENT

SAM LIEBERT - VILLAGE CLERK-TREASURE



John R. Stigler
JOHN R. STIGLER - Wis. Reg. No. S-1820
Dated the 18th day of AUGUST, 2020

OWNER: KATHLEEN T. SAVORIAS

Instrument drafted by John R. Stigler

P.S. Lisbon 1074

CERTIFIED SURVEY MAP NO. _____ Sheet 5 of 5
Lot-1 of Hawk's Heights East, a recorded Subdivision and part of the Southeast Quarter (SE 1/4) of the
Southwest Quarter SW (1/4) and the Southwest Quarter (SW 1/4) of the Southeast
Quarter (SE 1/4) of Section 3, Town 8 North, Range 19 East,
Town of Lisbon, Waukesha County, Wisconsin

TOWN PLAN COMMISSION:

Approved by the Plan Commission, Town of Lisbon, this _____ day of _____, 2020.

JOSEPH OSTERMAN- TOWN CHAIRMAN

STEVEN BRAATZ, JR. - INTERIM TOWN CLERK-TREASURER

TOWN BOARD APPROVAL:

Approved by the Town Board, Town of Lisbon, this _____ day of _____, 2020.

JOSEPH OSTERMAN- TOWN CHAIRMAN

STEVEN BRAATZ, JR. - INTERIM TOWN CLERK-TREASURER



John R. Stigler
JOHN R. STIGLER - Wis. Reg. No. S-1820
Dated the 18TH day of AUGUST, 2020

OWNER: KATHLEEN T. SAVORIAS

Instrument drafted by John R. Stigler

P.S. Lisbon 1074

7c



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

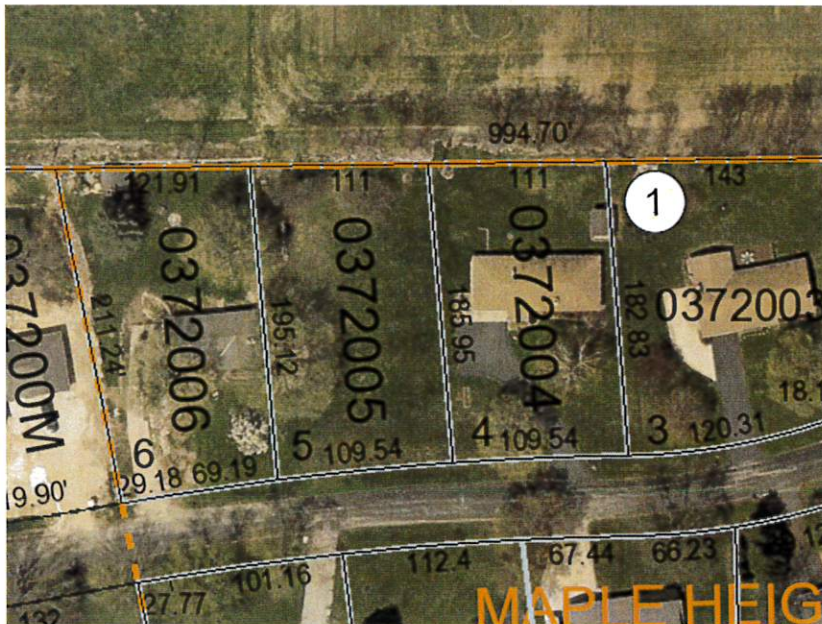
SUBJECT: One-Lot CSM Review, 2938 Maple Terrace (Tax Key: V10_0372004 and V10_0372005), Larry J Schreiner, Gail M Schreiner, petitioners

DATE SUBMITTED: September 8, 2020

SUBMITTED BY: Jim Healy, Village Administrator

POLICY QUESTION: DOES THE VILLAGE BOARD WISH TO ACCEPT THE RECOMMENDATION OF THE PLAN COMMISSION TO DENY THE PROPOSED ONE-LOT CSM?

ISSUE SUMMARY:



The proposed CSM before you tonight is to combine two (2) residentially zoned properties in the Maple Heights Subdivision into a single parcel. These subject properties are zoned Rs-3, Single Family Residential District and it is controlled by Sect. 70.195 of the Village Code. Pursuant to Sect. 70.195(A), the Rs-3 District was intended for parcels smaller than 1.5-acres (65,000sqft) and is limited to those parcels which were “lots of record” back when this Section of the Code was created. Combination of these parcels creates a proposed Lot 1 that is 0.951-acres (41,419sqft). Village Staff’s understanding of the purpose of the proposed CSM is so that property owner can construct a detached accessory structure garage on the adjacent and long-vacant parcel to his west.

The Village Engineer reviewed the proposed CSM and his review yielded a handful of administrative and non-substantive comments regarding the legal descriptions, formalities regarding Wisconsin State Statute Chapter 236 and some typographical errors. His commentary is

attached herein for your convenience. Staff was not able to locate the Final Plat for the Maple Heights Subdivision, but an earlier Preliminary Plat was found which did not show any utility easement to the north of the subject properties. The Village Engineer had asked for the utility easement line to be identified on the face of the CSM if it were available. The only other requested change by the Village Engineer dealt with the “signature block” for the Village Board. The CSM was prepared by Rich Simon of Cornerstone Land Surveying LLC.

At the Plan Commission meeting on September 10th, the motion to recommend to the Village Board for denial was based on a 3-3 decision. The reason for the objections by the dissenting Plan Commission members were (paraphrased) the fact that this property was “created for the purpose of a single-family home”, “the neighbors directly adjacent were not notified”, and “nothing would stop the property owner from building a pole barn”. While it is true the adjacent property owners have not been notified, with Certified Survey Maps, we have never sent notification to neighboring property owners. Additionally, we do not regulate the style of residential homes or garages in the Village. The only place we ever entertained this type of oversight was with Reflections Village Subdivision which we relinquished our review authority over several years back.

I believe that it is worth noting that directly south of this property are four (4) lots, used for two (2) single-family home sites. They are identified by Tax Keys: V10_0372010 and V10_0372008. These properties were not combined for single-family development via a CSM. Here are their respective legal descriptions according to the County:

PT OF SE SE MAPLE HEIGHTS LOT 4+5 BLK 2 DOC

PT OF SE SE MAPLE HEIGHTS LOT 3+PT OF LOT 2 BLK 2



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: One-Lot CSM Review, 2938 Maple Terrace (Tax Key: V10_0372004 and V10_0372005), Larry J Schreiner, Gail M Schreiner, petitioners
DATE SUBMITTED: September 8, 2020
SUBMITTED BY: Jim Healy, Village Administrator

Their homes are bisected by property boundary lines which still exist. It would appear to Staff that they are non-conforming, but further research would be needed to come to that conclusion definitively. Staff is only pointing these out to again highlight the fact that what this property owner is proposing is going about the development of their property in a way which complies with our Village Code. There is nothing abnormal about this proposed CSM and after speaking with the Village Attorney, the denial of this proposed CSM without merit would set the Village up for unnecessary liability exposure.



FISCAL IMPACT:

Initial Project Costs: Administrative
Future Ongoing Costs: Administrative
Physical Impact (on people/space): Formally combining two (2) parcels into one (1)
Residual or Support/Overhead/Fringe Costs: Administrative

REVIEWED BY:

Village Deputy Treasurer

ATTACHMENTS:

1. Letter dated August 27, 2020 from Village Engineer Ron Dalton



VILLAGE OF RICHFIELD

VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: One-Lot CSM Review, 2938 Maple Terrace (Tax Key: V10_0372004 and V10_0372005), Larry J Schreiner, Gail M Schreiner, petitioners

DATE SUBMITTED: September 8, 2020

SUBMITTED BY: Jim Healy, Village Administrator

STAFF RECOMMENDATION:

Motion to approve the proposed One-Lot CSM for property located at 2938 Maple Terrace (Tax Keys: V10_0372004 & V10_0372005), owned by Mrs. and Mrs. Larry J. Schreiner, subject to the following Specific and General Conditions of Approval:

Specific Conditions of Approval:

1. The applicant address, to the satisfaction of the Village Engineer, comments from his letter dated August 27, 2020.

General Conditions of Approval:

1. Staff and Governmental Approval: Subject to the developer satisfying all comments, conditions and concerns of the Village Planner, Village Engineer and all reviewing, objecting and approving bodies, which may include but not limited to the State of Wisconsin Department of Safety and Professional Services per Ch. 236, Wisconsin Statutes and Ch. SPS 385, Wisconsin Administrative Code; the State of Wisconsin Department of Transportation per Ch. Trans. 236, Wisconsin Statutes, and Washington County; in regard to the Final Plat, and obtaining all necessary permits and approvals, and satisfaction of applicable requirements of State, Federal and Village Codes, statutes lawful orders, prior to commencing recording of the Final Plat, whichever is earlier.
2. Professional Fees: Petitioner shall, on demand, reimburse the Village of all costs and expenses of any type that the Village incurs in connection with this development, including the cost of professional services incurred by the Village (including engineering, legal, planning and other consulting fees) for the review and preparation of required documents or attendance at meetings or other related professional services for this application, as well as to enforce the conditions in this conditional approval due to a violation of these conditions.
3. Payment of Charges: Any unpaid bills owed to the Village by the subject property owner or his or her tenants, operators or occupants, for reimbursement of professional fees (as described above); or for personal property taxes; or for real property taxes; or for licenses, permits fees or any other fees owed to the Village shall be placed upon the tax roll for the Subject Property if not paid within 30 days of billing by the Village, pursuant to Section 66.0627, Wis. Stats. Such unpaid bills also constitute a breach of the requirements of this conditional approval that is subject to all remedies available to the Village, including possible cause for termination of the conditional approval.

APPROVED FOR SUBMITTAL BY: ~

Village Staff Member

Village AdministratorVILLAGE CLERK USE ONLY
BOARD ACTION TAKEN

Resolution No. _____
Ordinance No. _____
Approved _____
Other _____

Continued To: _____
Referred To: _____
Denied _____
File No. _____



engineering | architecture | environmental | surveying
landscape architecture | planning | economic development

W61 N497 Washington Avenue
Cedarburg, WI 53012
262-204-2360
800-472-7372
FAX 262-375-2688
www.cedarcorp.com

August 27, 2020

Mr. James Healy, Village Administrator
Village of Richfield
4128 Hubertus Road
Hubertus, Wisconsin 53033

RE: Maple Heights Certified Survey Map (CSM) Review

Dear Mr. Healy:

We have completed our review of the above referenced CSM received on August 20, 2020. The CSM was prepared by Cornerstone Land Surveying, Richard Simon P.L.S. It is our understanding that the proposed Land Division is being proposed under section 330 of the Village Code.

We have the following comments and recommendations:

Sheet 1:

- Change all green hatch to non-fading black image per s.236.34(1m)(c)
- Underline with dashed or dotted lines for road names per s.236.20(3)d
- Show easement line if applicable from subdivision plat
- Show curve chord as dashed line per 236.20(2)(k)
- Setback information per Village of Richfield Code 330-34(2)
- Show opposing Right of Way Line width and centerline Maple Terrace per s.236.20(2)f/h

Sheet 2:

- Add correct president and clerk information under the Village approval certificate

Submitted data has been reviewed for conformance with generally accepted surveying practices and Village policies. Although this data has been reviewed, the surveyor is responsible for the thoroughness and accuracy of survey and supplemental data and for compliance with all state and local codes, ordinances, and procedures. Modification to the survey, etc., may be required should errors or changed conditions be found at a future date.

Please contact me at our Cedarburg office (phone 262-204-2341) if you require any additional information or if you have any questions.

Sincerely,

CEDAR CORPORATION

Ron Dalton, P.E.
Director/Office Manager
RD/MJR

Enclosure(s): As Noted

Cc: Richard Simon, Cornerstone Land Surveying LLC, w/encl., via email

CEDAR CORPORATION

Mitchell Reimer, P.L.S.
Professional Land Surveyor

Certified Survey Map No. _____
A portion of Lots 6 & 7, Block 1 Maple Heights Subdivision, being part of the Southeast 1/4 of the Southeast 1/4 of Section 13, Township 9 North, Range 19 East, Village of Appleton, Washington County, Wisconsin.

Legend:

- Denotes 1" Iron Pipe Found
- 3#4" OD X 18" Iron Rod 1.5

● Denotes 1" Iron Pipe Found

Scale 1"=60'



Which $\frac{1}{4}$ SE or NE?

Surveyor:

Richard Simon
5080 Fairy Chasm
West Bend, WI 53095
rich@cornerstonelandsurvey.com
(262) 424-5630

Owners:

Larry J. Schreiner
Gail M. Schreiner
2938 Maple Terrace
Germantown, WI 53022

Notes:

- 1) Bearings or Distances in () are Recorded Measurements
- 2) In providing this boundary survey no attempt has been made to obtain or show data concerning the existence of any utility on the site, whether private, municipal, or public owned.
- 3) Bearings are referenced to the East line of the Southeast $\frac{1}{4}$ of Section 13-9-19, bearing N01°08'55"W per State Plane Coordinate System, South Zone. (NAD 1927)

This Instrument drafted by Richard L Simon

Page 1 of 3

Curve Data					
CURVE	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C1	219.09'	1982.02'	6°20'00"	N 86°06'44" E	218.98'

Certified Survey Map No. _____

A Redivision of Lots 4 & 5, Block 1 Maple Heights Subdivision, being part of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 13, Township 9 North, Range 19 East, Village of Richfield, Washington County, Wisconsin.

Surveyor's Certificate

I, Richard L. Simon, Professional Land Surveyor, hereby certify:

All of Lots 4 & 5, Block 1 Maple Heights Subdivision, being part of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 13, Township 9 North, Range 19 East, Village of Richfield, Washington County, Wisconsin.

Described as follows:

All of Lots 4 & 5, Block 1 Maple Heights Subdivision, being part of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 13, Township 9 North, Range 19 East, Village of Richfield, Washington County, Wisconsin.

Said parcel contains 0.951 Acres Gross

That I have made such survey, division, and map by the direction of Larry J. Schreiner and Gail M. Schreiner.

That this map is a correct representation of all exterior boundaries of the land surveyed and the land division thereof made.

That I have fully complied with provisions of s. 236.34 of the Wisconsin Statutes and the subdivision regulations of the Village of Richfield in surveying, dividing, and mapping the same.

Dated this 15th day of August, 2020

Richard L. Simon, P.L.S. #2698
Cornerstone Land Surveying
5080 Fairy Chasm Road
West Bend, WI 53095
262-424-5630

Village of Richfield Board Approval

This Certified Survey Map, having been approved by the Planning Commission being the same, is hereby approved and accepted by the Village Board of Trustees of the Village of Richfield on this

_____ day of _____, 2020.

_____, Village President
John Jeffords

_____, Village Clerk
Donna Cox, Deputy Clerk

Certified Survey Map No. _____

A Redivision of Lots 4 & 5, Block 1 Maple Heights Subdivision, being part of the Southeast $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 13, Township 9 North, Range 19 East, Village of Richfield, Washington County, Wisconsin.

Owner's Certificate

We, Larry J. Schreiner and Gail M. Schreiner do hereby certify that we caused the land described in the foregoing affidavit of Richard L. Simon, Surveyor, to be surveyed, divided and mapped as represented on this Certified Survey Map.

WITNESS the hand and seal of said Signer, this _____ day of _____,

Larry J. Schreiner

Gail M. Schreiner

State of Wisconsin) SS
_____) County)

Personally came before me this _____ day of _____, the above named, Larry J. Schreiner and Gail M. Schreiner to me, known to be the people who executed the foregoing instrument and acknowledge the same.

Notary Public

_____) County, State of Wisconsin

My commission expires: _____

7d



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Three-Lot CSM for Zion United Methodist Church located at 3402 Willow Creek Road
(Tax Key: V10_0990 & V10_099100M)
DATE SUBMITTED: September 8, 2020
SUBMITTED BY: Jim Healy, Village Administrator

POLICY QUESTIONS: DOES THE VILLAGE BOARD WISH TO ACCEPT THE RECOMMENDATION OF THE PLAN COMMISSION TO APPROVE THE PROPOSED THREE-LOT AND ONE OUTLOT CSM FOR ZION UNITED METHODIST CHURCH?

ISSUE SUMMARY:



Several years ago, Zion United Methodist Church combined with a neighboring community's congregation (Emmanuel Community United Methodist Church of Menomonee Falls) and this building has been sitting vacant ever since. The Trustees for the church, Ms. Joy Zastrow-Mulcahy and Mr. Doug Mashman, have entered into an agreement to purchase with Mr. John Loosen for the church building and the pastoral building directly east of the church. The current property owners are proposing a Certified Survey Map (CSM) so that the cemetery currently on the property is carved out and the burial plots that have been previously purchased will be preserved for future use.

While a private matter, the sale proceeds from the church will go towards a trust for the continued maintenance of the cemetery. For the Village, this is a win-win because absent any individual or entity maintaining the grounds, if it were ever deemed to be abandoned, the Village would be required to take it over per Wisconsin State Statutes.

In speaking with Mr. Loosen, he intends to keep the property zoned I-1, Institutional District for now and is entertaining the idea of allowing individuals to rent out the church for non-denominational religious ceremonies. If he determines that there is little interest for that type of continued use of the property, he has remarked that he will turn the 7,000sqft building into a single-family residence. He has no aspirations for this property to be utilized for commercial purposes other than the renting of the church building itself. Once he takes ownership of the subject property, he will come before the Plan Commission for a review of his proposed use in the I-1, Institutional District.

In doing research and speaking with the Trustees of the estate, Staff were interested to see that the pastoral building had been combined with the parking lot parcel (V10_099100M) sometime in the early 1970s. From speaking with the Real Property Lister for Washington County, Mr. Brian Braithwaite, he surmised that the parcels were likely combined due to their "Tax Exempt Status" and for the ease and convenience of the property owners. This information was also substantiated by Trustee Zastrow-Mulcahy who, herself is a surveyor by trade and has been before the Plan Commission for several other unrelated items during my tenure. Please refer to the attachments for additional context.





VILLAGE OF RICHFIELD

VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Three-Lot CSM for Zion United Methodist Church located at 3402 Willow Creek Road
(Tax Key: V10_0990 & V10_099100M)

DATE SUBMITTED: September 8, 2020

SUBMITTED BY: Jim Healy, Village Administrator

The situation is inherently unique, because you have burial plots laid out, lots and structures which are legal, non-conforming, shared utility easements, and a septic line which is tunneled underneath the Village's right-of-way on Willow Creek Road. Additionally, if you look closely, the proposed Lot 3 (pastoral house) is correctly shown on our Zoning Map as being Rs-2. But it also has Rs-1, Country Estates Zoning on the southside of Willow Creek Road where the septic system is located, which is also unusual in many respects. By definition this area is considered a "Lot", so the property owner technically has four (4) lots that they are reducing to three (3) lots and an unbuildable outlot. The ability to review and potentially approve this non-standard CSM is given to the Village by virtue of Section 330-11.1 of the Village Code entitled "Establishment of Substandard Lots". Given that the proposal is to go from four (4) lots to three (3) lots and an unbuildable outlot, the technical criteria is met with 330-11.1(A)(2) and (4).

Regarding the current lots, they have both legal non-conforming structures on each parcel because they do not comply with setback requirements for their respective districts. Pursuant to Sec. 70.194(G)(2), the pastoral house is supposed to have 30' on all sides of the property. While it has 30' on the west side, it is 19.43' on the east side. Additionally, the parcel is not 200' wide at the building setback line pursuant to Section 70.194(E)(2). It is 150' wide. For the church property (Tax Key: V10_0990), the building does not comply with the side or street yard setbacks. The survey has been reviewed by Village Engineer Ron Dalton. His commentary is in the attachments and the comments are shown in Red. Of particular importance is the following:

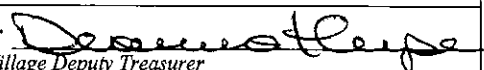
- 0.670-acres is being dedicated by the property owner to the Village of Richfield public right-of-way.
- The well from Lot 2 also services Lot 3. There should be some sort of a utility easement agreement or notation on the face of the CSM to reflect that fact per the Engineer's instruction.
- Outlot 1 should have a notation placed on the face of the CSM that the property is "not buildable".
- Contrary to the Village Engineer's suggestion, the Village and the petitioners would like the CSM to show the utility easement across Willow Creek Road as shown on page 3 of 4.
- Confirm with the engineer that the gravestones shown in front of the church do not have to have an easement agreement for access onto Lot 2.
- Confirm with the property owner for Lot 1 that they will be making a graveled lane for parking along Willow Creek Road.
- Will there be any sort of private parking arrangement between the property owner for Lot 1 and Lot 2?
- Language from 330-11.1(E) regarding Substandard structures be added on the face of the CSM.

Village Staff believes this constitutes an improved layout for a number of reasons. The first of which is the fact that the parking lot and the church property are now on the same piece of land. That was not the case before. Secondly, Washington County for decades had incorrectly jointed the pastoral home with the parking lot. This CSM returns the property back to how the legal descriptions [there are two (2) distinct legal descriptions] and the deeds for these properties were originally intended. Third, it is in the community's best interests that properties are well-maintained, especially cemeteries. The fact that a trust has been setup to ensure appropriate maintenance and upkeep on this property is of considerable importance to the Village long-term. Fourth, the Outlot will be labeled on the face of the CSM as being "not buildable" which, in the future, may address questions as to whether a 0.318-acre parcel that is zoned residentially can be built on. Fifth and while not a tremendous consideration, the former pastoral home effective January 1, 2021 will be a taxable property once again.

On September 10th the Plan Commission recommended approval to the Village Board without objection. Additionally and at the implied direction of the Plan Commission, Village Staff formally notified the Village's Assessor that this property would be changing hands prior to the first of the year and questioned whether the land would be taxable or not for the 2021 tax roll.

FISCAL IMPACT:

REVIEWED BY:


Village Deputy Treasurer

Initial Project Costs: Administrative

Future Ongoing Costs: Administrative

Physical Impact (on people/space): Creation of a three (3) lot and one (1) out lot CSM

Residual or Support/Overhead/Fringe Costs: Administrative



VILLAGE OF RICHFIELD
VILLAGE BOARD COMMUNICATION FORM

MEETING DATE: September 17, 2020

SUBJECT: Three-Lot CSM for Zion United Methodist Church located at 3402 Willow Creek Road
(Tax Key: V10_0990 & V10_099100M)
DATE SUBMITTED: September 8, 2020
SUBMITTED BY: Jim Healy, Village Administrator

ATTACHMENTS

1. Letter dated August 27, 2020 from Village Engineer Ron Dalton RE: Zion Church Certified Survey Map (CSM) Review
2. Email dated August 14, 2020 from Trustee Zastrow-Mulcahy RE: Pastoral Lot for Zion United Methodist Church
3. Email dated September 4, 2020 from Mr. Brian Braithwaite, Washington County Real Property Lister RE: Pastoral Lot for Zion United Methodist Church

STAFF RECOMMENDATION:

Motion to approve the proposed Three-Lot and One Outlot CSM for property located at 3402 Willow Creek Road (Tax Keys: V10_0990 and V10_099100M), owned by Zion Methodist Church of Colgate, subject to the following Specific and General Conditions of Approval:

Specific Conditions of Approval:

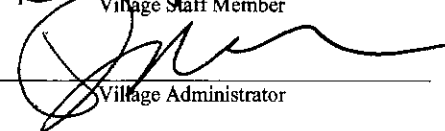
1. The applicant address, to the satisfaction of the Village Engineer, comments from his letter dated August 27, 2020.
2. The applicant address, to the satisfaction of the Village Planner, comments contained in the Plan Commission Communication Form dated September 10, 2020

General Conditions of Approval:

1. Staff and Governmental Approval: Subject to the developer satisfying all comments, conditions and concerns of the Village Planner, Village Engineer and all reviewing, objecting and approving bodies, which may include but not limited to the State of Wisconsin Department of Safety and Professional Services per Ch. 236, Wisconsin Statutes and Ch. SPS 385, Wisconsin Administrative Code; the State of Wisconsin Department of Transportation per Ch. Trans. 236, Wisconsin Statutes, and Washington County; in regard to the Final Plat, and obtaining all necessary permits and approvals, and satisfaction of applicable requirements of State, Federal and Village Codes, statutes lawful orders, prior to commencing recording of the Final Plat, whichever is earlier.
2. Professional Fees: Petitioner shall, on demand, reimburse the Village of all costs and expenses of any type that the Village incurs in connection with this development, including the cost of professional services incurred by the Village (including engineering, legal, planning and other consulting fees) for the review and preparation of required documents or attendance at meetings or other related professional services for this application, as well as to enforce the conditions in this conditional approval due to a violation of these conditions.
3. Payment of Charges: Any unpaid bills owed to the Village by the subject property owner or his or her tenants, operators or occupants, for reimbursement of professional fees (as described above); or for personal property taxes; or for real property taxes; or for licenses, permits fees or any other fees owed to the Village shall be placed upon the tax roll for the Subject Property if not paid within 30 days of billing by the Village, pursuant to Section 66.0627, Wis. Stats. Such unpaid bills also constitute a breach of the requirements of this conditional approval that is subject to all remedies available to the Village, including possible cause for termination of the conditional approval.

APPROVED FOR SUBMITTAL BY:


Village Staff Member


Village Administrator

VILLAGE CLERK USE ONLY
BOARD ACTION TAKEN

Resolution No. _____
Ordinance No. _____
Approved _____
Other _____

Continued To: _____
Referred To: _____
Denied _____
File No. _____

August 27, 2020

Mr. James Healy, Village Administrator
Village of Richfield
4128 Hubertus Road
Hubertus, Wisconsin 53033

RE: Zion Church Certified Survey Map (CSM) Review

Dear Mr. Healy:

We have completed our review of the above referenced CSM received on August 24, 2020. The CSM was prepared by Cornerstone Land Surveying, Richard L. Simon P.L.S. It is our understanding that the proposed Land Division is being proposed under section 330 of the Village Code.

We have the following comments and recommendations:

Sheet 1:

- Change all green hatch to a non-fading black image per s.236.34(1m)(c).
- Clean up notation in hatched areas so notes are readable per s.236.34(1m)(c).
- Show entire road by easement width south of Willow Creek Road per s.236.20(2).
- Show ad-joiner information south of the South line of the Northwest ¼ of section 25 and west of Outlot 1.
- Underline with dashed or dotted lines for road names per s.236.20(3)d.
- Lot 3 is non-conforming to RS-2(current zoning) per Village of Richfield Code 70.194E(2).
- Setback information per Village of Richfield Code 330-34(2).
- Show access easement.

Sheet 2:

- Add square footage of gross parcel area to the Surveyors Certificate.
- Change all green hatch to a non-fading black image per s.236.34(1m)(c).
- Add correct Clerk information, remove Administrator information.

Sheet 3:

- Execute a "Permit to Construct, Maintain, Repair Utilities Within The Village of Richfield Right of Way". Instead of the 12' Sanitary Sewer Line Easement across Willow Creek road.
- Remove 12' Sanitary Easement Detail

Sheet 4:

- Change all green hatch to non fading black image per s.236.34(1m)(c).

Submitted data has been reviewed for conformance with generally accepted surveying practices and Village policies. Although this data has been reviewed, the surveyor is responsible for the thoroughness and accuracy of survey and supplemental data and for compliance with all state and local codes, ordinances, and procedures. Modification to the survey, etc., may be required should errors or changed conditions be found at a future date.

Please contact me at our Cedarburg office (phone 262-204-2341) if you require any additional information or if you have any questions.

Sincerely,

CEDAR CORPORATION



Ron Dalton, P.E.

Director/Office Manager

RD/MJR

CEDAR CORPORATION



Mitchell Reimer, P.L.S.

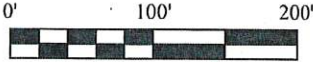
Professional Land Surveyor

Enclosure(s): As Noted

Cc: Richard Simon, Cornerstone Land Surveying, w/encl., via email

Part of the Southeast $\frac{1}{4}$ and Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 26,
Township 9 North, Range 19 East, Village of Richfield, Washington County,
Wisconsin

Scale 1"= 100'



Legend:

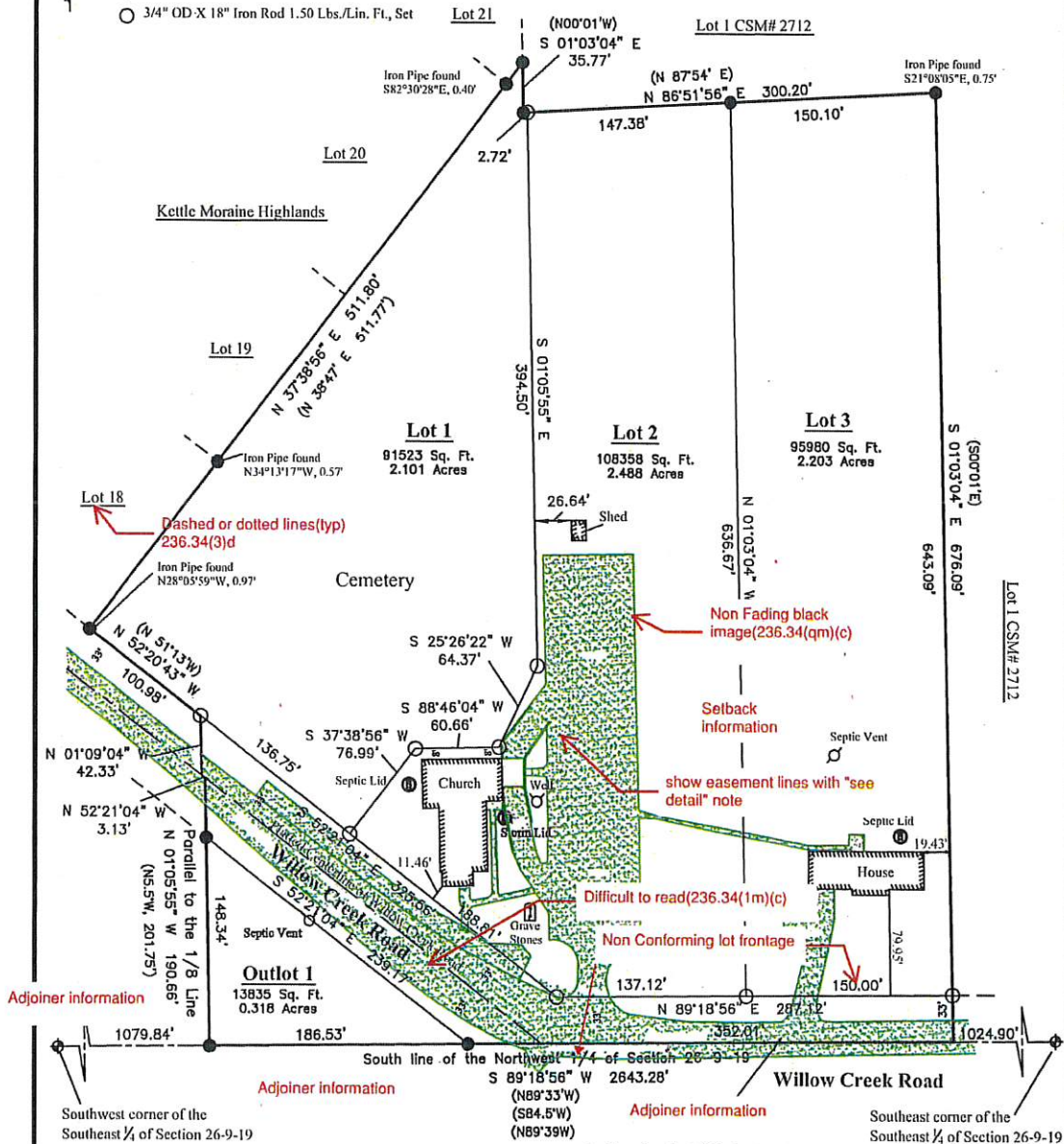
- Denotes 1" Iron Pipe Found
○ 3/4" OD-X 18" Iron Rod 1.50 Lbs./Lin. Ft., Set

Owners:

Board of Trustees of Emmanuel
Community United Methodist Church of
Menomonee Falls, Wisconsin
N84 W16707 Menomonee Avenue
Menomonee Falls, WI 53051

Surveyor:

Richard Simon
5080 Fairy Chasm
West Bend, WI 53095
rich@cornerstonelandsurvey.com
(262) 424-5630



Notes:

- 1) Bearings or Distances in () are Recorded Measurements
2) In providing this boundary survey no attempt has been made to obtain or show data concerning the existence of any utility on the site, whether private, municipal, or public owned.
3) Bearings are referenced to the South line of the Northwest $\frac{1}{4}$ of Section 26-9-19, bearing $S89^{\circ}18'56''W$ per State Plane Coordinate System, South Zone. (NAD 1927)

Dedicated to the Public for Road Purposes

29182 Sq. Ft.
0.670 Acres

This Instrument drafted by Richard L. Simon

Page 1 of 4

Certified Survey Map No. _____

Part of the Southeast $\frac{1}{4}$ and Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 26,
Township 9 North, Range 19 East, Village of Richfield, Washington County,
Wisconsin

Surveyor's Certificate

I, Richard L Simon, Professional Land Surveyor, hereby certify:

That I have surveyed, divided, mapped, and dedicated the following described parcel,

Described as follows:

That part of the Southeast $\frac{1}{4}$ and Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 26, Township 9 North, Range 19 East, Village of Richfield, Washington County, Wisconsin, described as follows: Commencing at the Southeast corner of said Southeast $\frac{1}{4}$; thence S89°18'56"W along the South line of said Southeast $\frac{1}{4}$, 1024.90 feet to the point of beginning of this description; thence S89°18'56"W along said south line, 538.54 feet; thence N01°05'55"W, 190.66 feet to a point in the platted centerline of Willow Creek Road; thence N52°21'04"W along said centerline, 3.13 feet; thence N01°09'04"W, 42.33 feet to a point on the Northerly Right of Way of Willow Creek Road; thence N52°20'43"W along said Northerly Right of Way, 100.98 feet to a point being the Southeastern corner of Kettle Moraine Highlands Subdivision; thence N37°38'56"E along the Easterly line of said Kettle Moraine Highlands, 511.80 feet to a point on a Westerly line of Certified Survey Map No. 2712; thence S01°03'04"E along said Westerly line, 35.77 feet; thence N86°51'56"E along southerly line of Certified Survey Map No. 2712, 300.20 feet; thence S01°03'04"E along a Westerly line of said Certified Survey Map No. 2712, 676.09 feet to the point of beginning of this description.

Said parcel contains 7.780 Acres Gross

That I have made such survey, division, dedication, and map by the direction of GARY MORGAN, Chairperson/President of the Board of Trustees of Emmanuel Community United Methodist Church of Menomonee Falls, Wisconsin.

That this map is a correct representation of all exterior boundaries of the land surveyed and the land division thereof made.

That I have fully complied with provisions of s. 236.34 of the Wisconsin Statutes and the subdivision regulations of the Village of Richfield in surveying, dividing, dedicating, and mapping the same.

Dated this 18th day of August, 2020

Revised this 22nd day of August, 2020

Richard L Simon, P.L.S. #2698
Cornerstone Land Surveying
5080 Fairy Chasm Road
West Bend, WI 53095
262-424-5630

Village of Richfield Board Approval

This Certified Survey Map, having been approved by the Planning Commission being the same, is hereby approved and road dedication hereby accepted by the Village Board of Trustees of the Village of Richfield on this

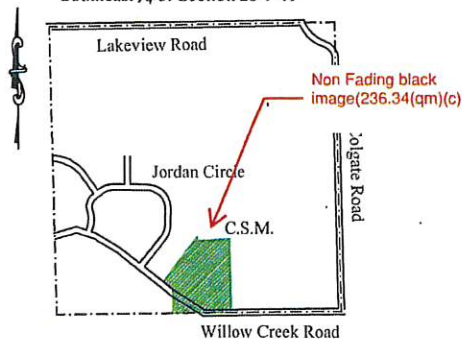
____ day of _____, 2020.

John Jeffords Village President

Jim Healy Village Administrator / Clerk

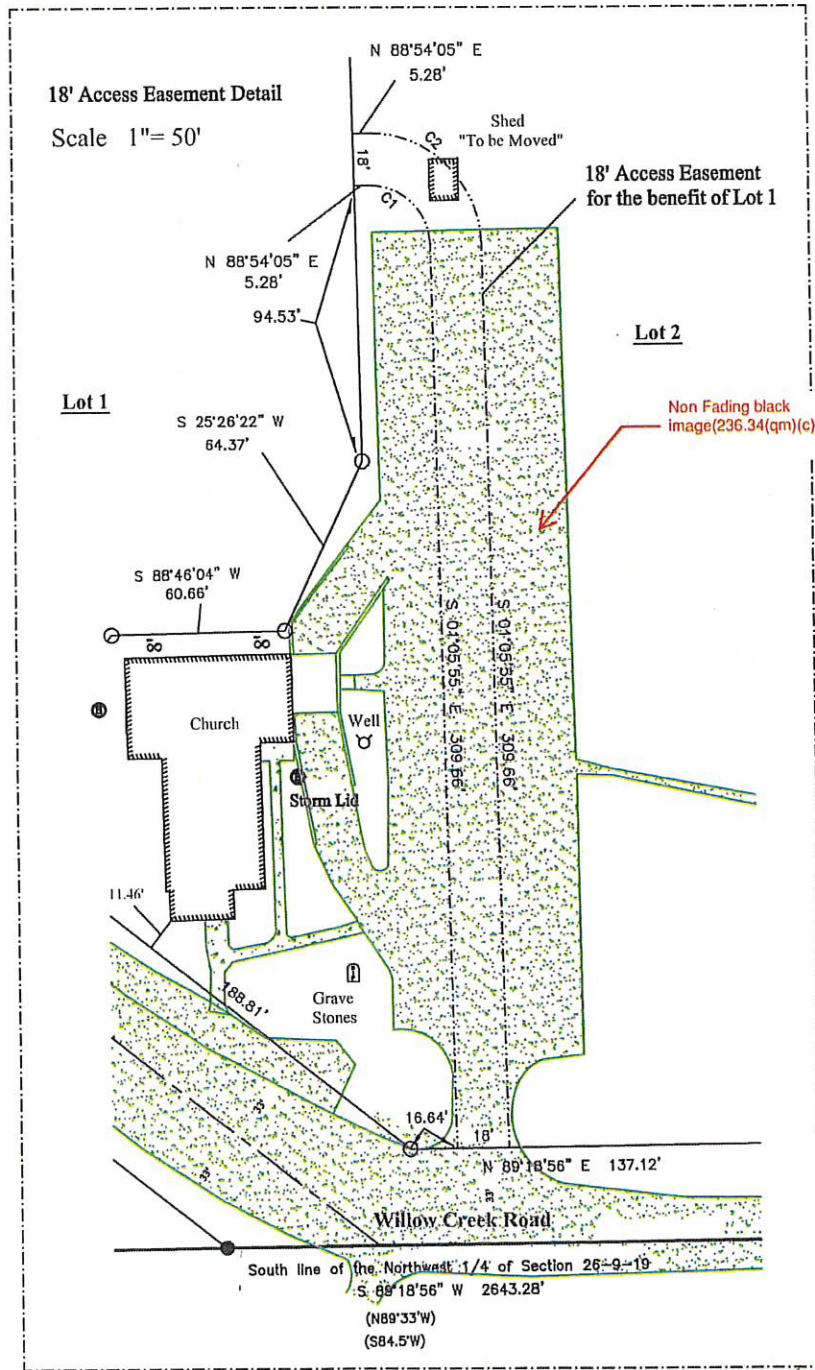
Generally Clerk Information,
Village Website shows Donna
Cox. Verify and change if
necessary

Location Map
Southeast $\frac{1}{4}$ of Section 26-9-19



Certified Survey Map No. _____

Part of the Southeast $\frac{1}{4}$ and Southwest $\frac{1}{4}$ of the Southeast $\frac{1}{4}$ of Section 26,
Township 9 North, Range 19 East, Village of Richfield, Washington County,
Wisconsin



Access Easement Curve Data

CURVE	ARC LENGTH	RADIUS	DELTA ANGLE	CHORD BEARING	CHORD LENGTH
C1	32.99'	21.00'	90°00'00"	N 46°05'55" W	29.70'
C2	61.26'	39.00'	90°00'00"	N 46°05'55" W	55.15'

Jim Healy

From: Joy <jjkuenzi@charter.net>
Sent: Friday, August 14, 2020 4:14 PM
To: Jim Healy; rich@cornerstonelandsurvey.com
Cc: 'Ron Dalton'
Subject: RE: CSM - Zion Church

Jim,
Rich was out of town much of this week and will be into next. I was hoping we'd get the completed CSM to you this week, but that did not happen. Rich says by the end of next week. Will that be enough time to get on the September agendas? I hope so.

Regarding the "parsonage lot", I spoke with Brian Braithwaite, the Real Property Lister, and he is fine with including it as a lot in the CSM and leaving it the size that it is. He did not know why it was ever lumped together with the church parking lot. He will assign the proper tax parcel numbers to the three lots on the CSM when it comes through for recording.

Have a nice weekend,
Joy

From: Jim Healy [mailto:administrator@richfieldwi.gov]
Sent: Friday, August 14, 2020 3:25 PM
To: rich@cornerstonelandsurvey.com
Cc: Joy <jjkuenzi@charter.net>; Ron Dalton <ron.dalton@cedarcorp.com>
Subject: CSM - Zion Church

Rich,

Just curious if you had any update on the CSM?

Sincerely,
JRH

Jim Healy

From: Brian Braithwaite <Brian.Braithwaite@washcowisco.gov>
Sent: Friday, September 4, 2020 10:12 AM
To: Jim Healy
Subject: Zion United Methodist Church Property V10-099100M

Jim,

To the best of my knowledge this parcel is the result of a combination of two pervious parcels, conveyed to the church in separate transactions. The reason for this combination or the exact date the combination occurred is unknown The combination predates my tenure as the Real Property Lister and possibly my predecessor.

Sincerely,

Brian Braithwaite



Brian Braithwaite

Real Property Lister

E: Brian.Braithwaite@washcowisco.gov

O: (262) 335-4370

Herbert J. Tennes Government Center
432 E. Washington St. Room 2084
West Bend, WI 53095-7986

    [@WashcoWisco](https://www.washcowisco.gov)

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